Reports on the Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1925-26

[Price—Rs. 2 As. 4 *or* 4*s*.]

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1927.

Obtainable from the Superintendent of Government Printing and Stationery, Bombay; from the High Commissioner for India, 42 Grosvenor Gardens, S.W. 1, London; or through any recognized Bookseller

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

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ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1925-26

CHAPTER I

1. *Administrative changes.* The following changes were introduced in the Excise system and arrangements during the year 1925-26 :—

(1) Discontinuance of the rationing system in leased areas the Chiefs of which were opposed to the principle (Government Resolution, Revenue Department, No. 2195-24, dated the 11th February 1925).

(2) The fixing of the closing hour for excise and opium shops except in the Town and Island of Bombay, at 8 p.m. (Government Resolutions, Revenue Department, Nos. 982-24, dated the 12th February 1925 and 4784-24, dated the 8th October 1925).

(3) Change in the disposal of border shops from the fixed fee to the auction system (Government Resolution, Revenue Department, No. 2566-24, dated the 10th February 1925).

(4) Discontinuance of the experiment of restricting certain country liquor shops exclusively to "on" sale (Government Resolution, Revenue Department, No. 9935, dated the 30th September 1925).

(5) Enhancement of the fees for the vend of foreign liquors (Government Resolution, Revenue Department, No. 102-C., dated the 17th February 1925).

(6) Reduction of duty on foreign liquor of Indian manufac'ure from Rs. 21-14-0 to Rs. 17-8-0 per proof gallon (Government Resolution, Revenue Department, No. 9913, dated the 16th May 1925).

(7) Importation of Indian-made foreign liquor on payment of Excise duty in the Province of export for subsequent adjustment by book transfer to the Excise accounts of the Bombay Presidency (Government Resolution, Revenue Department, No. 8093, dated the 11th May 1925).

(8) Restriction in the number of trees allowed to be tapped by toddy shops and booths (Government Resolution, Revenue Department, No. 4034-24, dated the 23rd June 1925).

(9) Fixation of the age limit of customers and employees at 20 in the case of opium shops (Government Resolution, Revenue Department, No. 5372-24, dated 11th December 1925).

(10) Re-constitution of the superior excise establishment and the distribution of the work formerly done by the Deputy Commissioner of Excise between the Commissioner, the Collectors and the Superintendents (Government Resolution, Revenue Department, No. 3320-24, dated the 26th March 1925).

(11) Re-constitution of the grades of the non-gazetted executive establishment and increase of establishment in the subordinate grades and in the menial establishment (Government Resolution, Revenue Department, No. 4450-25, dated the 24th November 1925).

(12) Reduction in the cost price of Ghazipur opium supplied to local Governments and Indian States from Rs. 30 to Rs. 28 per seer with effect from 1st April 1925 (Government Resolution, Revenue Department, No. 3746-24, dated the 7th January 1926).

2. All statistics of revenue with the exception of those relating to "gain on sale proceeds of excise opium" and of consumption herein dealt with relate to British Districts only.

CHAPTER II

Country Spirit

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, *viz.*, 30°, 40° and 60° U.P. The sale of 30° U.P. was however allowed only in border shops where it was found necessary to maintain liquor of high strength owing to the reluctance of the States concerned to reduce the strength of spirit sold in their shops.

The policy of discouraging the consumption of the stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was duly followed in places where there was no competition from Indian State shops. In some areas bordering on Indian States a number of shops which were previously restricted to the sale of the weaker spirit only were again permitted to sell stronger spirit in addition because the restriction diverted custom from British shops to the adjoining State shops with no advantage to the cause of temperance and substantial loss to the Excise revenue. Hence the reduction from 609 to 550 in the number of shops whose sales were restricted in this way—*vide* Appendix "N".

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 1,41,15,988 against Rs. 1,63,33,268 in the previous year (Imperial Return I, column 2) showing a decrease of Rs. 22,17,280. This decrease is due to a fall of 176,688 proof gallons in the consumption of country spirit.

5. *Vend and license fees.*—The receipts from fees for the right of retail vend of country spirit at shops also decreased from Rs. 1,00,71,164 to Rs. 95,89,805. The decrease is partly due to the fact that the bids at auctions were lower than in the previous year, as the quantity of liquor available was reduced on account of further reduction of ration and partly to the competition at auctions being sobered owing to losses sustained by the licensees in the previous year (Imperial Return I, column 4). Of the total fees, Rs. 92,36,283 represent vend and Rs. 3,53,522 license fees.

6. *Revenue and consumption under outstill system.*—The Akrani farm continued to be managed by the Forest Department. The sale proceeds of liquor in this area amounted to Rs. 45,128 against Rs. 37,900 in the previous year. The consumption which is of 60° U.P. only was 31,900 bulk gallons against 29,600 bulk gallons in the previous year. The increase is attributed to the fact that there was an epidemic prevailing in the Mahal from December 1925 which caused the Bhils to drink more liquor. An equally probable reason is that the population had returned to their villages from their labour on road-making.

7. *Working of the contract supply system.*—The contract supply system continued only in some of the Gujarat Districts. The supplies of spirit were well maintained throughout the year under report. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are given in Appendix " A ".

Both the Nasik and Khanapur distilleries with their dependent warehouses continued to be managed departmentally.

8. *Working of the Mahura Flowers Act.*—Cases of illicit possession of mahura flowers in the Kaira District rose from 214 in the year 1924-25 to 222 in 1925-26. This increase is noticeable in spite of the active competition of a contractor for supplying the Government distillery. On the other hand the cases in the Nasik and Thana Districts fell from 134 and 106 in the preceding year to 35 and 76 respectively. The decrease is due to the fact that lesser quantities were imported from other mahura producing areas and most of the mahura available was purchased by mahura contractors for supply to the Government distillery at Nasik Road. This was the result of inviting tenders for the supply of local mahura in preference to mahura from outside the Presidency. The number of cases, however, rose from 10 to 22 in the Kolaba District.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit fell from 1,641 to 1,619 in the year under report owing to the closure of 22 shops, 3 on the recommendations of the Advisory Committees and 19 on those of the Collectors. No new shops were opened during the year 1925-26.

10. *Advisory Committees.*—Information regarding the work done by the Excise Advisory Committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix " B ".

11. *Consumption.*—Appendix " C " Column 11 shows in terms of proof gallons the sale of spirit at shops. There was a total decrease of 176,688 proof gallons or about 11 per cent. in such sales. In all districts except Bijapur, Panch Mahals, Dharwar, Ahmedabad, Belgaum and Broach there was a reduction in consumption. The noteworthy decreases occurred in Bombay (68,339), Surat (27,982), Thana (27,065), East Khandesh (21,508) and Ratnagiri (13,640).

The sub-joined statement shows in respect of the Town and Island of Bombay and each district (1) the rations fixed; (2) the actual

consumption; and (3) the cases of illicit distillation, possession, sale and import detected in 1924-25 and 1925-26 :—

Name of District.	Ration in London proof gallons.	Consumption in London proof gallons.	Cases of illicit importation, possession, sales and distillation.		Increase or decrease.	
			1925-26.	1924-25.	Increase.	Decrease.
Ahmedabad ..	72,737	54,143	160	86	74	..
Kaira	37,613	28,011	172	104	68	
Panch Mahals ..	46,696	37,604	420	339	81	
Broach	49,505	46,951	64	182	..	118
Surat	238,686	151,333	350	241	109	..
Thana	239,723	177,646	307	368	..	61
Bombay	471,501	436,628	38	30	8	..
Kolaba	99,732	55,530	133	63	70	..
Ratnagiri	85,394	47,604	86	53	33	..
Kanara	29,221	21,413	34	28	6	..
Dharwar	48,714	37,302	168	165	3	..
Belgaum	55,250	33,326	43	57	..	14
Bijapur	22,569	12,680	157	156	1	..
Sholapur	30,265	23,259	59	73	..	14
Satara	14,429	10,639	63	32	31	..
Poona	111,662	64,267	71	49	22	..
Ahmednagar ..	21,131	13,138	7	5	2	..
Nasik	49,695	34,575	173	260	..	87
West Khandesh ..	79,602	60,828 12,792*	1,039	1,039	..	..
East Khandesh ..	79,679	45,768	363	295	68	..
Total ..	1,883,804	1,405,437	3,907	3,625	576	294
Difference ..	478,367				282	

* In the Akrani tract of West Khandesh.

In spite of the fact that there was a further reduction by 5 per cent. in the mofussil and 10 per cent. in the Town and Island of Bombay in the rations fixed for the year, the consumption did not touch the fixed ration; as a matter of fact it fell below it by 478,367 proof gallons.

These figures would seem to point to less drinking, as a matter of fact the ration is not worked up to because the licensees find they can cover their profit by charging very high prices on smaller sales and always hoping that something, a wedding or an epidemic or other unusual market for their liquor will arise, they do not reduce their prices. Perhaps also they fear that if they reduce prices towards the end of their tenure of the shop they will not only have to pay more for it at the next auction

because it will appear as a popular shop, but they will also have difficulty in getting their customers to agree to the sudden rise in price which they will put up at the commencement of the next auction period. The apparent deficiency in consumption is made up in the Island of Bombay from cheap foreign spirits and up country by illicit distillation.

Consequently, with an increase of excise crime, detection shows a considerable increase over the previous year's figures. The increase is also largely due to the strengthening of the executive staff. As remarked in the Administration Report for the year 1924-25, there is no improvement in the drinking habits of the people. High prices still prevail owing to the rationing-cum-auction system and the increase in excise crimes only strengthens the conclusion that people who are habituated to drink obtain their supply of liquor illicitly.

Some districts show a decrease in the number of cases detected, but this is no indication that the people have given up the practice of obtaining liquor illicitly. If a large number of cases are detected one year the people get more vigilant and detection gets more difficult for a time.

12. *Temperance activity.*—There are some temperance associations in Bombay, but their activities are spasmodic. They consisted mostly of lectures, posting of placards and religious sermons during the Holi festivals, and also in providing healthy recreations to interest the millhands and dissuade them from wasting money on liquor at that festival.

In the mofussil there were no temperance activities of any kind except in the Kaira and Panch Mahals districts. In Kaira there were spasmodic caste movements in almost all the talukas to stop drinking but no sustained measures were taken to promote temperance. In the Panch Mahals some four country spirit shops were picketted.

13. *Administration of distilleries and warehouses.*—There were four distilleries (including the one at Wadia in the Sankheda Mewas State) and 35 bonded warehouses during the year under report.

The Mundhwa Distillery was abolished with effect from 1st April 1925 and the supply area distributed between the Government distilleries at Nasik and Khanapur.

The issues to retailers in British districts of duty paid spirit amounted to 1,374,392 proof gallons (exclusive of 12,998 proof gallons issued from the Dhadgaon Distillery to the Akrani outstill area) against 1,549,146 proof gallons in the previous year.

14. *Abolition of " off " sales of country spirit in selected areas.*—The experiment of the abolition of " off " sales of country spirit in selected areas was found to have no effect on the reduction in consumption and tended to increase mal-practices. It was therefore discontinued at the beginning of the year.

15. *Retail sale of country spirit in excess of prescribed limits.*—Permits for the sale of liquor in excess of the fixed limits were granted in all districts except Ratnagiri, Bijapur, Satara, Poona, Ahmednagar, Nasik and East Khandesh. The total quantity sold was 583 gallons of 30°

U.P., 1,077 gallons of 40° U.P. and 7,264 gallons of 60° U.P. against 736 gallons of 30° U.P., 1,620 gallons of 40° U.P., and 8,136 gallons of 60° U.P. in the previous year. Similar permits were also granted for the sale of toddy of which 108, 44 and 935 gallons were sold respectively in the Belgaum, Sholapur and West Khandesh districts.

CHAPTER III

TODDY

16. *Revenue.*—The revenue under this head is derived from (1) tree tax, and (2) fees for the retail sale of toddy. It amounted to Rs. 49,07,027 in the year under report, compared with Rs. 47,38,181 in the previous year (column 11 of Imperial Return I), an increase of Rs. 1,68,846.

17. *Tree-tax.*—The receipts from tree-tax amounted to Rs. 19,05,170 during the year under report as against Rs. 19,55,707 in the previous year (column 8 of Imperial Return I). There was a marked decrease in these receipts in the districts of Ratnagiri, Dharwar, Bombay, Belgaum, Surat, Bijapur and Broach. Sholapur would also have shown a decrease under this head—the number of trees tapped being smaller—but for the fact that a part of the revenue for the year 1924-25 was collected in the year under report. In Thana the revenue increased with the increased number of trees tapped.

18. *Vend and license fees.*—The revenue from vend fees was Rs. 29,95,958 and from license fees Rs. 5,899 or a total of Rs. 30,01,857 as against Rs. 27,82,474 in the preceding year (column 9 of Imperial Return I). The increase is due to cut-throat competition at the auctions.

19. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy this year and in the previous year is given below (Appendix "D"):—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1925-26	44,106	21,596	320,996	386,698
1924-25	45,630	26,187	338,175	409,992
	−1,524	−4,591	−17,179	−23,294

Except a slight increase in Kaira, Thana, Ahmednagar and West Khandesh, there was a decrease in all other districts and in the Town and Island of Bombay, the most noticeable being in Dharwar, Bijapur and Belgaum, *viz.*, 5,909, 3,754 and 3,557 respectively. In Dharwar the decrease is due to the restriction in the number of tress allowed to be tapped for shops and booths. In Bijapur and Belgaum, the decrease is due to the permanent closure of 22 and 7 shops respectively and the temporary closure of one shop in the latter district for want of bids.

20. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were :—

Year.	Domestic Consumption.	Tree-foot booths.	Shops.	Hawking.	Total.
1925-26	10,866	3,092	1,040	63	15,061
1924-25	14,388	2,822	1,087	85	18,382
	−3,522	+270	−47	−22	−3,321

In the Panch Mahals District the decrease in the number of domestic consumption licenses was 2,291. This was due to the prevalence of a false rumour among the illiterate and ignorant that Government had decided to increase the tree tax considerably and a temperance movement under the guise of social reforms which was carried on in all the villages of the Kalol and Halol Talukas by non-co-operators of the Bhamaria and Rameshra Ashrams. In the Surat district the decrease in the number of such licenses was 1,198 which was due to the withdrawal from the Kaliparaj tribes of the privilege of tapping trees at lower rates of tree tax.

There was an increase in the number of tree-foot booth licenses in the Surat and Ratnagiri districts over that of the previous year. The sanctioned number has, however, not been exceeded. The apparent increase is due to the disposal of booths which had remained closed in the previous year for want of bids.

The main decrease in the number of toddy shops was in the Bijapur, Ratnagiri and Belgaum districts owing to the permanent closure of shops. In some other districts some shops remained closed for want of bids.

There is a total decrease of 22 in hawking licenses. Of these, 6 granted in the mofussil districts during the previous year were not renewed (*vide* Government Resolution, Revenue Department, No. 1276/24, dated the 15th January 1925) and 16 were not renewed in the Town and Island of Bombay, in accordance with the policy of Government to abolish these licenses within five years.

21. *Consumption.*—The total sales show an increase of 310,994 gallons which is shared by all the districts except Bombay, Kolaba, Bijapur, Solapur, Poona, Ahmednagar and East Khandesh. The increase in the consumption of toddy following on a decrease in the number of trees tapped would appear to be inexplicable except on the hypothesis that owing to the restriction in the number of trees licensed, the licensees tapped the trees to their utmost capacity. False returns and increased adulteration is perhaps a more probable explanation.

The noteworthy decrease in Poona and Bombay was mainly due to less demand for toddy as a result of depression in trade, particularly

in the former district, among the weavers who are the chief consumers.

22. *Manufacture of gul from sweet toddy.*—In coastal Kanara 11 persons were permitted to manufacture *gul* as against 16 in the previous year. The number of trees tapped free of duty for this Industry during the year under report was 113 as against 110 in the preceding year and calls for no special remarks.

No permission for the manufacture of *gul* from sweet toddy was granted in any other part of the Presidency.

CHAPTER IV

Foreign Liquors including those of Indian Manufacture

23. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such liquors and imported liquors, and (3) vend fees (pass fees) on foreign liquors imported at the port of Bombay or imported into the Bombay Presidency from other parts of British India and Indian States and on foreign liquors manufactured in the Bombay Presidency.

During the year under report, the revenue under (1), amounted to Rs. 3,88,989 against Rs. 2,62,719 in the previous year (columns 12, 15 and 19 of Imperial Return I). The increase of Rs. 1,26,270 which occurred mainly in Bombay is due to the reduction of duty on Indian made foreign liquor from Rs. 21-14-0 to Rs. 17-8-0 per proof gallon thus enabling the Indian manufacturer to compete with cheap foreign liquor imported from Java, Germany and the Continent of Europe. The revenue under (2) increased from Rs. 9,85,382 in the previous year to Rs. 12,74,721 (columns 13 and 16 of Imperial Return I) on account of the enhancement of the scale of license fees for foreign liquor shops with effect from 1st April 1925. Vend (pass) fees have been included in license fees as before, as the proposal to show them separately in Imperial Return I is still under the consideration of Government.

24. *Imports and consumption of Foreign liquor.*—The imports of foreign liquors into Bombay City by sea compared with those of the previous year are as follows :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and Perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1925-26	912,898	88,537	294,409*	221,509
1924-25	846,110	100,223	331,797†	174,858
	+66,788	−11,686	−37,388	+46,651

* Includes 170 liquid gallons of liquor.
† Includes 71 do. do.

The following table gives the statistics of sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13) :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured spirits.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1925-26	522,014	29,792	224,359	381,575
1924-25	488,242	32,122	232,553	365,300
	+ 33,772	− 2,330	− 8,194	+16,275

The increase in the consumption of fermented liquors is reported to be due to the preference shown by the labouring and middle classes for beer, on account of its cheapness compared with country liquor and to the increased sales to troops at Military Canteens. The decrease in the consumption of wines and potable spirits is said to be due to trade depression and the consequent scarcity of money in the hands of the consuming public. Also, there is a general tendency towards greater moderation on the part of the persons who consume European spirits. As has been stated in the previous Administration Reports, the accounts maintained by the foreign liquor licensees are unreliable. A scheme to remedy this is already before Government.

The increase under denatured spirit is due to the larger use of this spirit for domestic an industrial purposes. There is a suspicion that this class of spirit is being consumed by the poorer classes after being mixed with country spirit. It has already been brought to the notice of Government that it is not possible to check the use of denatured spirit for potable purposes unless a more effective denaturant is discovered.

Messrs. Kemp and Company, N. Powell and Company, Wright and Company, M. J. Gajjar of Bombay, Wingate and Company of Poona and the Gujerat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond, on payment of the concession rate of duty of Rs. 5 per proof gallon. The following firms imported medicinal and toilet preparations into Bombay at the lower rate of duty :—

(1) The Alembic Chemical Works Company, Limited, from Baroda ;

(2) The Bengal Chemical and Pharmaceutical Works from Calcutta ;

(3) The Ranaghat Chemical Works ;
(4) Dr. Bose's Laboratory ;
(5) Dr. Burman's Laboratory ;
} from Calcutta.

The sales of rectified spirits and medicated wines were 2,186 and 3 gallons respectively as in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirits by sea from foreign countries increased from 168,635 gallons in 1924-25 to 221,577 gallons in the year under report (Appendix " E "). The increase is attributed to the larger use of this spirit for domestic and industrial purposes. There were no imports by land during the year under report.

The manufacture of Indian made foreign spirits is confined to the Gujerat Chemical Works at Ahmedabad and the Alembic Chemical Works Company at Baroda. The former supplied 17,668 gallons of duty free rectified spirit to the Government Medical Stores, Bombay, against, 17,836 gallons in the preceding year. Two hundred and thirty-six gallons of denatured spirit were manufactured at the Gujerat Chemical Works, Ahmedabad, during the year under report.

25. *Licenses.*—The number of licenses for the sale of foreign liquor was 1,908 against 1,895 in the preceding year. The increase is not due to any addition to the number of licenses issued for the sale of potable liquor, but to an increase in the number of wholesale and retail licenses for the sale of denatured spirit used for industrial purposes.

CHAPTER V

Intoxicating Drugs other than Opium

Hemp Drugs

26. *Cultivation and outturn of ganja.*—The cultivation of hemp for ganja was restricted to four villages in the Nagar Taluka of the Ahmednagar District, *viz.*, Mehekeri, Kaudgoan, Pimpalgaon and Bhatodi. The number of licenses granted, the area cultivated and the quantity produced during the year under report compared with the previous year were as follows:—

	1924-25.	1925-26.
Area cultivated ..	.. 250 acres.	400 acres.
Outturn of ganja ..	.. 1,851 maunds.	4,430 maunds.
Licenses issued to cultivators ..	74	112

The average yield per acre was 11·07 maunds against 7·4 in the previous year. The crop was above the normal. The area under cultivation was increased in order to replenish stocks which had seriously fallen owing to an indifferent crop in the previous year.

27. *Issues from Warehouses.*—The issues from the Warehouses during the year under report and the year 1924-25 are contrasted below:—

	1924-25.			1925-26.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Issued for sale in the Bombay Presidency proper ..	1,383	217	..	1,295	194	..
Exported to Indian States ..	152	45	3	155	38	2
Exported to other Provinces ..	..	..	..	8	..	..
Exported to Foreign Countries ..	182	2	..	104	..	..

28. *Fluctuations in consumption.*—The following table shows the consumption as compared with the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1924-25	47,752	8,498	....
1925-26	44,441	7,661	....

The decrease in the consumption of ganja was mainly in the City of Bombay and in the districts of Poona, Sholapur, East Khandesh and Ahmedabad and that of bhang in the City of Bombay and in the districts of East Khandesh, Ahmedabad and Poona. The decrease in Bombay, Poona and Ahmedabad is attributed to trade depression and high selling prices. In East Khandesh it is due partly to high selling prices and partly to famine conditions and in Sholapur, to a smaller influx of pilgrims for the Pandharpur fairs and high selling prices.

In the districts of Broach, Dharwar, Satara, Bijapur and Nasik, however, the consumption of ganja increased to an appreciable extent. In Broach, Satara and Dharwar the increase is due to ganja being used as a substitute for liquor. In Satara, Nasik and Bijapur it was due to lower selling rates. The licensees are credited with being eager to sell as large a quantity of the drug as possible before the end of the year in view of the anticipated increase in duty on ganja in the current financial year.

29. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other provinces, and (2) vend fees. The duty realized and the vend fees amounted to Rs. 12,04,697 and Rs. 9,28,790 respectively as compared with Rs. 14,24,963 and Rs. 8,35,280 respectively in the year 1924-25 (Imperial Return I, columns 27 and 28).

30. *Vend licenses.*—The number of vend licenses was 535 (Imperial Return III, columns 11 and 30 to 32) against 537 in the previous year. Of these 19 were wholesale and 516 retail. One wholesale license in the Surat District and one retail license in the Ahmedabad District were not renewed in the year under report.

Cocaine

31. *Vend licenses.*—The licenses for the sale of cocaine for *bona-fide* medical purposes numbered 689 during the year under report against 648 in 1924-25 (Imperial Return III, Column 36).

32. *Imports and issues in the Presidency.*—The quantity of cocaine and the allied drugs imported during the year amounted to 22 lbs. 1 oz, 55½ grains (avoirdupois standard weight) against 27 lbs. 9 ozs. 96⅘

grains in the previous year. The quantity sold under license was 18 lbs. 3 ozs. 320½ grains against 27 lbs. 7 ozs. 246½ grains in 1924-25. The statistics of cocaine transactions called for in Government of India's letter No. 1324, dated the 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1925.			Imports during the year.			Total.			Sales during the year.			Closing balance on 31st March 1926.		
Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.
4	13	264	22	1	55½	26	14	319½	18	3	320½	8	10	436½

33. *Cocaine cases.*—Three hundred and seventy-eight cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against 429 during 1924-25. A large quantity of German, Japanese and Italian cocaine is still being smuggled into Bombay, in spite of the vigilance of the Excise staff. This illicit traffic is carried on principally by Pathans and other Muhammadans, though European and Japanese sailors and stokers take the major share of the work of passing it through the Dock Gates.

The largest seizure of cocaine by the Excise Department during the year was 2,18,880 grains or over 31 lbs. avoirdupois.

CHAPTER VI

Opium

34. *Realizations from opium issued from depots.*—Opium issued from the depôts realized Rs. 24,84,474 as shown in the District Treasury Accounts. Of this sum, Rs. 12,07,502 represent the prime cost paid to the Government of the United Provinces and the balance of Rs. 12,76,972 gain on sales as shown in column 20 of Imperial Return I. From the latter figure the expenditure noted below has to be deducted. The net profits to Government thus amount to Rs. 12,63,046 (inclusive of duty) against Rs. 12,76,248 in the previous year, a decrease of Rs. 13,202 :—

	Rs.
(1) Conveyance and packing charges at opium depôts in British Districts	11,602
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur..	2,324
	13,926

35. *Sales in British districts.*—The total sales in British districts aggregated to 24,551 seers against 26,311 seers in the previous year (column 15 of Imperial Return IV), a decrase of 1,760 seers or 7 per cent. due chiefly to the fall in the consumption of opium in the districts of Bombay, East Khandesh, Poona, Ahmedabad, Nasik, Satara and Surat. No special reasons can be assigned for the decrease except the high selling rates, the famine conditions existing in the Deccan and possibly imports from surrounding Indian States. The large decrease in Bombay is attributed to illicit opium finding its way into Bombay and competing with dearer licit opium. Licit opium was formerly purchased from the shops and smuggled to China and other places abroad, but now owing to the high prices of Government opium the smuggler finds it more profitable to get his opium from Rajputana and Malwa. This is also a reason why the sales in Bombay have fallen.

36. *Vend fees.*—The fees for retail vend in British districts amounted to Rs. 9,09,432 against Rs. 9,70,400 in the previous year (column 21 of Imperial Return I) a decrease of Rs. 60,968 which is attributed chiefly to absence of competition at the auctions.

37. *Retail shops and medical practitoners', chemists and druggists' licenses.*—The total number of shops was 682 against 684 in the previous year (column 29 of Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 900 in the previous year to 951 (column 33 of Imperial Return III).

38. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 17,596 against 18,868 seers in the previous year (Appendix " G ").

39. *Manufacture and issues in the Baroda State.*—The area under poppy cultivation in the Baroda State decreased to 141 acres in 1925-26 from 491 acres in 1924-25. The opium in hand at the beginning of the year was 75,160 seers and that manufactured during the year 3,605 seers. The total issues to the licensed dealers increased from 7,239 seers to 7,259 seers. The stocks held at the end of the year were 68,676 seers exclusive of 2,830 seers on account of dryage.

40. *Total excise opium revenue.*—The excise opium revenue (exclusive of prime cost) was Rs. 21,86,404. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory the aggregate revenue amounted to Rs. 21,89, 404 against Rs. 22,61,459 in the previous year, a decrease of Rs. 72,055.

41. *Consumption of opium for veterinary or quasi-veterinary use.*—The quantity of opium issued for veterinary or quasi-veterinary purposes during 1925-26 was 35 lbs. 12 ozs. and 1 dram (*vide* Government Resolution No. 3494/24, dated the 3rd April 1925).

CHAPTER VII

Financial Results

42. *Revenue.*—The total realizations of the year (column 33 of Imperial Return I) are contrasted below with those of the previous year :—

	Realizations in		Increase.	Decrease.
	1924-25.	1925-26.		
	Rs.	Rs.	Rs.	Rs.
(1) Country spirits	2,64,04,433	2,37,05,793	....	26,98,640
(2) Country fermented liquors ..	47,38,181	49,07,027	1,68,846	....
(3) Malt liquors	54,669	36,895	....	17,774
(4) Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	11,87,116	16,21,808	4,34,692	....
(5) Commercial spirits (including medicated wines) ..	6,316	5,007	....	1,309
(6) Hemp drugs	22,60,243	21,33,487	....	1,26,756
(7) Opium	22,58,459(*a*)	21,86,404(*b*)	....	72,055
(8) Fines and Forfeitures ..	9,434	9,877	443	....
(9) Miscellaneous	3,27,226	1,50,141	....	1,77,085
	3,72,46,077	3,47,56,439	6,03,981	30,93,619

(*a*) Exclusive of license fees of Rs. 2,175 for opium shops in Indian States but inclusive of gain on sale proceeds of excise opium supplied to those States.

(*b*) Exclusive of license fees of Rs. 2,793 for opium shops in Indian States but inclusive of gain on sale proceeds of excise opium supplied to those States.

43. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,70,190), and (2) compensation to (*a*) the Bombay Municipality for the loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,30,128) was Rs. 16,73,503 against Rs. 15,74,823 in the previous year. The gross total expenditure inclusive of the above two items amounted to Rs. 21,17,571 against the previous year's expenditure of Rs. 19,74,838 and represents about 6 per cent. of the gross revenue of Rs. 3,47,56,439. The net excise revenue of the year thus decreased from Rs. 3,52,71,239 in the previous year to Rs. 3,26,38,868, a decrease of Rs. 26,32,371.

44. *Recovery of excise revenue by coercive processes.*—Coercive processes were resorted to for recovery of arrears of excise revenue in all the districts of the Presidency proper except in Ahmedabad, Kaira, Panch Mahals, Broach, Bombay, Satara and Poona. In some cases moveable or immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII

Offences against Abkari and Opium Laws

45. *Offences against Abkari Law.*—The total number of cases detected was 5,214 against 4,964 in the previous year. Of these 4,485 related to liquor, 300 to hemp drugs and 429 to cocaine against 4,236, 273 and 455 respectively in the previous year (columns 8, 14 and 18 of Appendix "J").

Fluctuations in liquor cases.—Liquor cases increased in the year under report by 249. The districts which chiefly contributed to this increase were Surat (106), Panch Mahals (83), Kolaba (83), Kaira (78), East Khandesh (72) and Ahmedabad (56), the chief causes being a good mahura crop in Gujerat and high prices of licit liquor, and the vigorous efforts made by Excise officers in suppressing crime. Cases under "illicit distillation" increased from 2,333 to 2,611, the increase being chiefly noticeable in East and West Khandesh, Surat, Panch Mahals, Kolaba and Kaira. Cases under "illicit possession" decreased from 944 to 917 and those under "illicit importation, exportation and transportation" from 293 to 289. "Other miscellaneous offences" decreased from 592 to 562.

Fluctuations in hemp drugs cases.—The number of cases relating to hemp drugs increased from 273 to 300.

Fluctuations in cocaine cases.—Cases under cocaine decreased by 26 from 455 to 429 but the aggregate quantity of cocaine seized was 1,017 ozs. against 469 ozs. in the previous year.

46. *Offences against Opium Law.*—Opium cases increased from 280 to 347. Of these 304 were tried in British territory and 43 in Indian States against 223 and 57 respectively in the previous year (column 29 of Appendix "J"). Cases of illegal possession were 245 against 173 in the previous year and those of illegal importation 72 against 47. The contraband opium seized amounted to 912 seers of which 860 seers were seized in British territory and 52 in Indian States.

47. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,834 against 3,968 in the previous year (Appendix "K", columns 2 and 3). Of these 2,759 occurred in the Town and Island of Bombay. Cases on licensed premises fell from 15 to 9.

48. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the excise and opium laws and methods of smugglers.

The Finger Print Branch of the Bureau received during the year 821 finger impression slips of excise offenders for search against 620 during the previous year. Previous convictions were traced in 217 instances compared with 122 in 1924-25. At the close of the year the Branch had on record a collection of finger print slips of about 15,400 excise convicts.

General Remarks

49. The results of the year especially from the point of view of revenue and temperance cannot be viewed with equanimity. There has been a net decrease of Rs. 26,32,371 in revenue. The receipts from still head duty on country liquor have further decreased, and unlike last year when an increase was registered, the receipts from vend and license fees have fallen by Rs. 4,81,359. In the year 1926-27 the decrease in revenue is likely to be larger. The tide has evidently turned and windfalls from license fees which hitherto swelled the revenue cannot in the future be counted upon with any certainty. Repeated heavy losses are beginning to sober the bidders at auctions, but gauging from the results of the toddy shop sales which show an increase, the lesson has evidently not been adequately driven home though the time seems not to be far off when wisdom will be attained. The consumption of country liquor is everywhere below the ration, but, as explained by the Commissioner last year, this is a necessary concomitant of the rationing *cum* auction system and does not by any means represent a tendency towards greater sobriety.

50. After all a fall in the excise revenue was only to be expected, the remarkable fact is that it did not take place earlier and was not greater. This year's figures point very clearly to the discovery of substitutes for licit country spirit. In Bombay City it is largely being supplemented by malted and cheap foreign liquors from the Continent of Europe and the Dutch colonies. Up-country its place is being taken by illicit liquor, where distilling bases are cheap and plentiful, or denatured spirit where they are not. Illicit distillation shows a considerable increase and there are good grounds for supposing that the number of cases of this form of excise crime that are brought to book is but a fraction of the total illicit production. Mr. H. F. Knight, I.C.S., Collector of West Khandesh, was of this opinion last year. In the remarks submitted by him this year he has stated that the excise problem in that district is becoming more difficult and the situation is gradually growing worse. The Collector is endeavouring to combat the growing tendency to law breaking on the part of the Bhil by the use of section 562, Criminal Procedure Code, for excise first offenders. Cancellation of gun licenses is also being tried in villages where there is a growing tendency to assault excise officers.

There is no doubt that excise crime is under-mining the innate truthfulness of the Bhil, who will now no longer admit the ownership of a still in a nala half a mile away; it is supplying him with large quantities of unwholesome liquor and is breeding a contempt for the law and its agents which can only be regarded with grave apprehension. The detection of crime increases in difficulty as the excise staff are carefully shadowed and frequently resisted when they raid a village known to be a centre of illicit distillation.

51. Although revenue has been lost and licit consumption of liquor has decreased it cannot be said that the public drink less liquor or

consumed less drugs. The record of excise crime for the year supports this view. The total number of cases detected was 5,214 as against 4,964 in the previous year. Cases of illicit distillation increased from 2,333 in the previous year to 2,611 in the year under report. Opium and charas smuggling is rife especially in Bombay and the Northern portion of the Presidency and the quantity of contraband opium seized this year was 912 seers against 382 seers in the previous year.

52. In spite of the fact that the number of palm trees tapped has decreased, the sales of toddy show a considerable increase. The accounts at shops and booths are manifestly unreliable. Adulteration plays a great part in the toddy trade and this explains why the sales are greater although the number of trees tapped has diminished. The alternative explanation, that there is widespread illicit tapping, is probably incorrect. Illicit tapping cannot in the nature of things be concealed and though cases are brought to light they are so comparatively rare that this form of crime cannot be very extensive.

53. The variation in the consumption of ganja is too small to call for detailed remarks. In areas where it has risen the reason given is that it is taking the place of country spirit, where it has decreased it is attributed to the prevalence in that area of poor staple crops.

54. Although the excise staff was increased during the year it is still very inadequate in many parts of the Presidency. West Khandesh is especially in need of strengthening and the Collector has asked for an immediate increase in the establishment. The situation is also far from satisfactory in the East Khandesh, Surat, Panch Mahals, Kolaba and Kaira districts, in all of which there has been an increase of illicit distillation. In the liquor consuming districts public opinion is clearly against the present policy of Government and several cases in which the excise staff were severely assaulted whilst raiding villages were reported during the year. The situation as a whole is not a whit more encouraging than it was last year ; to put it plainly it is worse. Loss of revenue, no improvement in temperance, an increasing contempt for law and authority and demoralization of the inadequate excise staff sum up the situation as it is today in almost every part of the Presidency.

55. In spite of a difficult situation and discouraging conditions, the excise staff has responded very well to the calls made upon it, and like my predecessor I have received much valuable assistance from the Deputy Commissioner, Mr. S. D. Smith.

G. L. MacGREGOR,

Bombay, August 1926. Commissioner of Excise.

APPENDIX A

APPENDIX A

Contracts for the manufacture and supply of country spirit during 1925-26

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London Proof).
				Rs. a. p.
Ahmedabad	Messrs. Dalals, Vakil, Kothawala and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse ...	1 5 0
Kaira			Anand do. ...	
Panch Mahals			Godhra distillery ...	
Broach			Broach bonded warehouse ...	
Surat	Under Departmental Management.	Government Central distillery at Nasik.	Surat bonded warehouse ...	
Dángs			Bulsár do. ...	
			Ahwa do. ...	
Thána				
Sálsette Táluka	Under Departmental Management.	Government Central distillery at Nasik.	Thána bonded warehouse ...	
Bassein do.			Bassein do. ...	
Máhim do.			Dáhánu do. ...	
Dáhánu do.			Kalyán do. ...	
Umbergaon and Mokhada Pethas and Jawhár State.				
Bhiwándi, Kalyán, Sháhapur Vada and Murbad tálukas.				
Kolába	Do. ...	Do. ...	Panvel bonded warehouse ...	
			*Mahád do. ...	
			Pen do. ...	
Town and Island of Bombay..	Do. ...	Do. ...	Sewri do. ...	

Násik	Do. ...	Do. ...	Násik distillery ...		
West Khándesh			Málegaon bonded warehouse ...		
East Khándesh			Dhulia do. ...		
			Nandurbár do. ...		
			Jalgaon do. ...		
Poona	Do. ...	Do. ...	Mundhwa bonded warehouse ...		
Ahmednagar			Ahmednagar do. ...		
Sholápur			Sholápur do. ...		
Sátára	The liquor supply was managed departmentally.	Government Central distillery at Khánápur in the Belgaum District.	Sátára bonded warehouse ...		
Kánara (above-ghát) ...			Sirsi do. ...		
			Khanápur distillery ...		
Belgaum			Dhárwár bonded warehouse ...		
Dhárwár			Gadag do. ...		
			Háveri do. ...		
Bijápur			Bijápur do. ...		
			Kumta do. ...		
Kánara (below-ghát) ...			Kodibag do. ...		
			Ratnágiri do. ...		
Ratnágiri			Chiplun do. ...		
			Harnai do. ...		
			Malwan do. ...		
Sankheda Mewas State in Rewa Kántha Agency.	Messrs. Jamshedjee Nássarwanji Ginwalla and Sons.	Wadia distillery ...	Wadia distillery ...	1	5 0
Mahi Kántha Leased Area ...	Messrs. Dalals, Vakil, Kothawalla and Co.	Godhra distillery ...	Dabhoda bonded warehouse ...	1	5 0
			Vadagám do. ...		

Note.—There is no sanctioned rate in the case of the Nasik and Khanapur distilleries.

* Mahad Warehouse supplies liquor to a few shops in Ratnagiri District.

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1925-26.				
		On recommendation of Committee.	On recommendation of Collector.	For want of bids temporarily.	For other reasons.	Total.
1	2	3				
1 Ahmedabad ...	1. Ahmedabad Municipality.	...	...	...	..	...
	2. Viramgam Municipality.	...	...	..	...	...
	3. Dholka Taluka...	...	...	...	...	..
	4. Sanand do. ...	...	..	...	..	...
	5. Gogho do. ...	...	...	...	...	...
	6. Prantij do. ...	...	...	...		...
	7. Dhandhuka do. ...	..	...	...	...	...
	8. Viramgam do. ...	...	...	...	...	...
	9. North Daskroi do. ...	...	...	...	...	...
	10. South Daskroi do. ..	...	...	...	...	...
	11. Modasa Petha ...	...	..	...	...	...
2 Kaira ...	All the 7 talukas of the district.	...	...	...	...	...
3 Panch Mahals...	1. Godhra Municipality.	...	...	...	...	...
	2. Godhra Taluka ...	...	...	...	...	...
	3. Kalol do. ...		...	...	...	...
	4. Dohad do. ...	2	...	...	...	2
	5. Halol Mahal ...	...	...	...	...	...
	6. Jhalod do. ...	...	...	...	..	...
4 Broach ...	1. Broach Municipality ...	...	...	...	...	...
	2. Ankleshwar Taluka ...	...	...	...	...	...
	3. Hansot Mahal ...	...	...	...	...	...
	4. Jambusar Taluka ...	..	...	...	...	...
	5. Amod do. ...	...	...	...	...	...
	6. Vagra do. ...	...	...	1	...	1
	7. Broach do. ...	...	...	...	...	...

B

Details of meetings of Committees in 1925-26.					Hours of sale at shops during 1925-26.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations			Opening hour.	Closing hour.	
		To which effect was given.		To which effect was not given.			
		Wholly.	Partly.				
4					5		6
					A. M.	P. M.	
1	1	...	...	1			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30	8 0	
...	...	...	...	...			
...	...	...	...	...			
1	1	1	...	...			
...	...	...	...	...			
1	1	...	...	1			
...	...	...	...	...			
4	...	...		...	10 30	8 0	
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30	8 0	
1	3	...		3			
...	...	...	...	...			
1	...	...	...	...			
2	5	1	3	1			
3	2	...	1	1			
...	...	...	...	...			
...	...	...	...	...	10 30	8 0	
2	1	...	...	1			
1	1	...	...	1			
1	2	...	1	1			

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1925-26.				
		On recommendation of Committee.	On recommendation of Collector.	For want of bids temporarily.	For other reasons.	Total.
1	2	3				
5 Surat	1. Surat Municipality	...	..	...	...	...
	2. Chorasi Taluka	...	...	..	...	...
	2. Rander Municipality	..	...	..	...	...
	3. Olpad Taluka	...	1	...	..	1
	4. Bardoli Taluka including Valod.	...	..	...	..	...
	5. Jalalpur Taluka	..	..	...	...	..
	6. Chikhli do.	..	..	...	...	...
	7. Bulsar do.	...	...	..	..	..
	8. Pardi do.	...	...	..	...	...
	9. Mandvi do.	...	6	.	...	6
6 Thana	1. Bandra Municipality	..	...	...	...	...
	2. Thana do.	..	...	..	...	..
	3. Salsette Taluka	...	...	..	...	...
	4. Bassein do	...	...	...	...	...
	5. Mahim do	...	...	..	...	...
	6. Dahanu do	...	2	..	...	3
	7. Umbergaon Petha	..	...		...	...
	8. Kalyan Taluka	...	...	...	..	...
	9. Bhiwandi do.	...	..	...	...	...
	10. Murbad do.	...	1	...	...	1
	11. Shahapur do.	...	...	...	...	...
	12 Vada do. (excluding Mokhada Petha)	...	...	...	.	...
7 Bombay	One Committee for each of the seven Municipal Wards.	...	...	...	...	...
8 Kolaba	1. Alibag Taluka	...	...	...	...	...
	2. Pen do.	...	...	...	...	...
	3. Panvel do.	...	...	...	...	...
	4. Karjat do.	...	...	2	...	2
	5. Roha do.	...	...	...	...	...
	6. Mahad do.	..	...	...	...	...
	7. Mangaon do.	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1925-26.					Hours of sale at shops during 1925-26.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations: To which effect was given. Wholly.	Number of recommendations: To which effect was given. Partly.	Number of recommendations: To which effect was not given.	Opening hour.	Closing hour.	
4					5		6
4	4	2	1	1	A.M.	P.M.	
...	...	...	...	...			
1	1	...	...	1			
...	...	...	...	...			
1	1	...	...	1			
...	...	...	...	...	10 30	8 0	
...	...	...	...	...			
3	2	...	...	2			
1	1	1	...	...			
1	1	...	...	1			
1	2	1	..	1			
...	...	...	...	...			
1	1	1	...	...			
...	...	...	...	...			
...	...	...	...	...			
2	3	1	...	2			
...	...	...	...	...	10 30	8 0	
...	...	...	...	...			
...	...	...	...	...			
1	1	..	..	1			
...	...	...	...	...			
...	...	...	..	...			
5	5	2	1	2	10 30	9 30	
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30	8 0	
1	1	...	...	1			
...	...	..	...	...			
...	...	...	...	...			

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1925-26.				
			On recommendation of Committee.	On recommendation of Collector.	For want of bids temporarily.	For other reasons.	Total.
1		2	3				
9	Ratnagiri	1. Ratnagiri town ..	...	...	...	...	...
		2. Ratnagiri Taluka .	...	...	...	...	...
		3. Rajapur do. .	...	...	..	...	...
		4. Deogad do. ..	...	...	...	...	...
		5. Malwan do. .	...	...	...	...	...
		6. Vengurla do. .	...	...	...	...	...
		7. Sangameshwar Taluk	...	3	...	...	3
		8. Chiplun do. ..	...	...	...	...	..
		9. Khed do. .	...	...	...	...	...
		10. Dapoli do. .	...	2	...	...	2
		11. Guhagar Mahal .	...	...	...	..	...
		12. Mandangad do. ..	...	1	..	...	1
10	Kanara	Karwar Taluka .. / Haliyal do. ...	...	...	...	...	...
		1. Dharwar Municipality	...	...	...	...	...
11	Dharwar	2. Hubli do. ..	...	...	...	...	...
		3. Gadag do. ...	..	...	...	...	...
		1. Belgaum City and Cantonment Municipality.	...	...	...	...	...
		2. Belgaum Taluka ..	...	...	...	...	...
		3. Parasgad do. ...	...	...	...	...	...
12	Belgaum	4. Bail-Hongal do.	...	...	...	...	...
		5. Khanapur do.	...	...	...	...	...
		6. Gokak do.	...	...	...	...	...
		7. Chikodi do.	1	...	...	...	1
		8. Nakeri do.	...	...	...	...	...
		9. Athni do.	...	...	...	...	...
13	Bijapur	Bijapur Municipality ..	...	3	7	...	10

B—*contd.*

Details of meetings of Committees in 1925-26.					Hours of sale at shops during 1925-26.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations			Opening hour.	Closing hour.	
		To which effect was given.		To which effect was not given.			
		Wholly.	Partly.				
4					5		6
					A.M.	P.M.	
...	.....	...	...	...			
...	.....	...	...	...			
2	3	3	..	...			
5	3	...	3	...			
...	.....	...	...	...			
1	1	1	...	...	10 30	8 0	
...	.....	...	...	...			
2	1	1	...	...			
1	2	1	1	...			
1	1	...	...	1			
1	1	1	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30	8 0	
...	.....	...	...	...			
...	.....	...	...	...	10 30	8 0	
...	.....	...	...	...			
1	2	...	1	1			
1	3	...	1	2			
1	.....	...	...	...			
1	2	...	1	1	10 30	8 0	
1	2	...	1	1			
1	2	...	1	1			
1	1	...	1	...			
1	3	...	2	1			
...	.....	...	...	...			
...	.....	...	...	...	10 30	8 0	

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1925-26.				
			On recommendation of Committee.	On recommendation of Collector.	For want of bids temporarily.	For other reasons.	Total.
	1	2	3				
14	Sholápur ...	1. Sholapur Municipality.	...	...	...	...	...
		2. Sholapur Taluka ...	...	...	...	...	..
		3. Madha do. ...	...	...	...	...	...
		4. Barsi do. ...	...	...	...	...	...
		5. Karmala do. ...	...	...	...	...	...
		6. Phandharpur do. ...	...	...	...	...	...
15	Satara ...	1. Satara Municipality ...	...	...	...	...	...
		2. Karad Taluka ...	...	...	...	...	...
		3. Walwa do. ...	...	...	...	...	...
		4. Khanapur do. ...	...	...	...	...	...
		5. Khatao do. ...	...	...	...	...	...
16	Poona ...	1. Poona City Municipality.	...	...	...	...	...
		2. Poona Cantonment and Surburban Municipality.	...	...	...	...	...
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingar Municipality.	...	...	...	...	...
18	Nasik ...	1. Nasik Municipality .	...	...	...	...	...
		2. Malegaon do. ...	...	...	...	...	...
		3. Malegaon Taluka ...	...	...	...	...	...
19	West Khandesh.	1. Dhulia Municipality ...	...	...	..	...	..
		2. Nandurbar Taluka ...	...	...	...	...	...
		3. Sakri do. ...	...	...	...	...	...
		4. Taloda do. ...	...	...	...	...	..
		5. Shahada do. ...	...	...	...	...	...
		6. Shirpur do. ...	...	...	...	...	...
		7. Navapur Petha ...	...	...	...	...	...
		8. Dhulia Taluka (except Dhulia Town).	...	...	...	...	...
		9. Sindkheda Taluka ...	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1925-26.					Hours of sale at shops during 1925-26.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations			Opening hour.	Closing hour.	
		To which effect was given.		To which effect was not given.			
		Wholly.	Partly.				
4					5		6
					A.M.	P.M.	
...	.....	..	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30	8 0	
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
2	4	2	...	2	10 30	8 0	
1	2	...	...	2			
...	.....	...	...	...			
1	1	...	...	1			
...	.....	...	...	...	10 30	8 0	
...	.....	...	...	...	10 30	8 0	
2	.....	...	...	...			
...	.....	...	...	...	10 30	8 0	
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	[redacted]	...			
1	1	1	...	...			
1	1	...	...	1			
4	4	2	...	2	10 30	8 0	
3	3	3	...	...			
3	3	3	...	...			
1	1	1	...	...			
1	2	...	1	1			

APPENDIX

	District.	Localities for which Advisory Committees are constituted.		Number of country spirit shops closed during 1925-26.				
				On recommendation of Committee.	On recommendation of Collector.	For want of bids temporarily.	For other reasons.	Total.
	1	2		3				
20	East Khandesh.	1. Jalgaon	Taluka ...	...	...	...	...	...
		2. Bhusaval	do. ...	...	...	...	...	...
		3. Yawal	do. ...	...	...	...	...	...
		4. Raver	do. ...	...	...	...	...	...
		5. Amalner	do. ..	...	...	...	...	...
		6. Erandol	do. ..	...	...	...	...	...
		7 Chopda	do. ...	...	...	...	...	...
		8. Pachora	do. ...	...	..	...	...	...
		9. Chalisgaon	do. ...	...	...	...	...	...
		10. Jamner	do. ..	...	...	...	...	...
		11. Edalabad	Petha ...	...	...	...	...	...
		12. Bhadgaon	do. ...	...	...	...	...	...
			Total ...	3	19	10	...	32

B—*concld.*

Details of meetings of Committees in 1925-26.					Hours of sale at shops during 1925-26.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations			Opening hour.	Closing hour.	
		To which effect was given.		To which effect was not given.			
		Wholly.	Partly.				
4					5		6
					A.M.	P.M.	
1	2	2	...	...			
1	1	...	...	1			
...	...	...	...	...			
1	1	1	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30	8 0	
...	...	...	...	...			
...	...	...	...	...			
1	1	1	...	...			
...	...	...	...	...			
...	...	...		...			
...	...	...	...	...			
85	94	33	20	41	...	...	

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX C

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas, and (3) the whole British District of the Bombay Presidency during the year 1925-26

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad	3	312,585	47,682	7·3	578,326	6,461	0·6	890,911	54,143	2·9
2	Kaira	6	91,392	12,755	6·7	619,590	15,256	1·2	710,982	28,011	1·9
3	Panch Mahals	2	40,054	13,413	16·1	334,806	24,191	3·5	374,860	37,604	4·8
4	Broach	2	52,521	20,206	18·5	255,224	26,745	5·0	307,745	46,951	7·3
5	Surat	3	144,263	28,453	9·5	530,088	122,880	11·1	674,351	151,333	10·8
6	Thana	6	117,026	48,762	20·0	795,730	128,884	7·8	912,756	177,646	9·3
7	Bombay	1	1,175,914	436,628	17·8	.....	.....	.....	1,175,914	436,628	17·8
8	Kolaba	1	5,253	2,616	23·9	557,689	52,914	4·6	562,942	55,530	4·7
9	Ratnagiri	4	48,366	7,375	7·3	1,105,878	40,229	1·7	1,154,244	47,604	2·0
10	Kanara	2	23,517	2,595	5·3	378,210	18,818	2·4	401,727	21,413	2·6
11	Dharwar	4	155,381	20,186	6·2	881,643	17,166	0·9	1,036,924	37,302	1·7
12	Belgaum	3	73,736	17,102	11·1	870,260	16,224	0·9	943,996	33,326	1·7

13	Bijapur	4	78,119	7,665	4·7	718,757	5,015	0·3	796,676	12,680	0·8
14	Sholapur	3	169,482	19,391	5·5	572,528	3,868	0·3	742,010	23,259	1·5
15	Satara	3	92,461	3,934	2·0	933,798	6,705	0·3	1,026,259	10,639	0·5
16	Poona	3	286,290	52,020	8·7	732,748	12,247	0·8	1,009,038	64,267	3·0
17	Ahmednagar	1	48,190	10,822	10·8	683,362	2,316	0·2	731,552	13,138	0·9
18	Nasik	4	88,288	12,686	6·9	744,288	21,889	1·4	832,576	34,575	2·0
19	West Khandesh	2	42,654	4,657	5·2	599,193	68,963	5·5	641,847	60,628 * 12,793	5·5
20	East Khandesh	9	143,621	12,083	4·0	932,216	33,685	1·8	1,075,837	45,768	2·0
	Total ... 1925-26 ...	66	3,189,113	760,981	11·8	12,823,229	624,456	2·3	16,012,342	1,405,437	4·2
	1924-25 ...	66	3,189,113	874,295	13·1	12,823,229	707,830	2·6	16,012,342	1,582,125	4·7

* In the Akrani Tract of West Khandesh.

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX C (*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1925-26

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.		Actual realizations.		Total realizations 1925-26.
			1925-26.		Still-head duty.	Vend fee.	
			Total gallons.	Rate per head of population.			
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	2,74,007	45,899	8·0	5,16,369	7,20,300	12,36,669
2	Broach City ...	41,341	14,571	16·9	1,63,940	1,72,500	3,36,440
3	Surat City ...	1,17,434	21,054	8·6	2,33,055	2,23,166	4,56,221
4	Thana Town ...	22,639	9,522	20·2	1,07,026	89,800	1,96,826
5	Bandra do. ...	27,944	15,196	26·1	170,954	95,000	2,65,954
6	Coorla do. ...	26,059	5,627	10·4	63,307	37,000	1,00,307
7	Bassein do. ...	10,367	6,906	32·0	77,688	55,000	1,32,688
8	Panvel do.	7,843	3,155	19·3	29,578	32,100	61,678
9	Alibag do. ...	5,253	2,616	23·9	24,522	32,300	56,822
10	Dharwar City ...	34,221	6,220	8·7	69,660	52,788	1,22,448
11	Hubli Town ...	66,772	8,119	5·8	91,199	1,02,725	1,93,924
12	Belgaum City and Cantonment.	48,320	13,824	13·7	1,55,644	98,290	2,53,934
13	Sholapur City and Cantonment and places ten miles round.	113,931	13,763	5·8	1,57,151	1,67,075	3,24,226
14	Satara City and Cantonment.	22,454	2,219	4·7	24,368	19,277	43,645
15	Poona City and Cantonment.	165,953	51,080	14·8	5,79,442	4,67,914	10,47,356
16	Ahmednagar City and Cantonment.	48,190	10,822	10·8	1,21,596	1,22,975	2,44,571
17	Nasik City ...	38,211	5,294	6·7	70,816	82,500	1,53,316
18	Dhulia Town ...	29,521	3,037	4·9	28,469	92,000	1,20,469
19	Jalgaon do. ...	23,324	1,905	3·9	17,858	67,200	85,058
20	Bhusaval do. ...	25,071	3,460	6·6	38,940	79,600	1,18,540
	Total for Towns...	1,148,855	2,44,289	10·2	27,41,582	28,09,510	55,51,092

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX D

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at booths; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each British District of the Presidency during the year 1925-26.

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.	1925-26. Number of licenses issued for		
		Cocoanut and Brab.	Date and Wild Palm.	At booths.	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3		4	5	6	7
		Rs. a. p.	Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	5 0 0	2 0 0	.....	...	2	2
2	Kaira ..	(a) 0 8 0	(a) 0 8 0	.....	19	...	...
3	Panch Mahals ...	.....	0 4 0	.....	5,809	...	...
4	Broach ...	5 8 0	2 8 0	.....	6	51	6
5	Surat ...	(b) 12 0 0 (c) 6 0 0 (d) 3 0 0 (e) 12 0 0 (f) 10 0 0	(b) 6 0 0 (c) 3 0 0 (d) 1 8 0 (e) 6 0 0 (f) 5 0 0	.....	4,835	943	164
6	Thána ..	(g) 7 8 0 (h) 5 0 0 (i) 9 0 0 12 0 0	(g) 3 0 0 (h) 2 0 0 (i) 3 0 0 6 0 0	.....	68	1,042	195
7	Bombay ...			.....	1	84	127
8	Kolába ...	(j) 12 0 0 (k) 9 0 0	(j) 6 0 0 (k) 3 0 0	.....	15	54	19
9	Ratnágiri	8 0 0	3 0 0	.....	...	729	78
10	Kánara ...	8 0 0	3 0 0	.....	1	94	90
11	Dhárwár ..	6 0 0	3 0 0	.....	..	11	111
12	Belgaum ...	6 0 0	3 0 0	.....	...	4	73
13	Bijápur ...	6 0 0	3 0 0	.....	...	8	89
14	Sholápur ..	6 0 0	3 0 0	.....	...	16	11
15	Sátára ..	6 0 0	2 0 0	.....	68	...	6
16	Poona ...	6 0 0	3 0 0	.....	4	29	27
17	Ahmednagar ...	6 0 0	3 0 0	.....	...	1	5
18	Násik ...	6 0 0	2 0 0	.....	40	18	26
19	West Khándesh ...	6 0 0	2 0 0	.....	...	2	8
20	East Khándesh ..	6 0 0	2 0 0	.....	...	4	3
	Total ...	.....	.....	.....	10,866	3,092	1,040

APPENDIX D—*contd.*

Serial No.	District.	1925-26—*contd.*						
		Number of licenses issued for —*contd.*		Number of trees licensed to be tapped.				Quantity of toddy sold.
		Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.	
1	2	8	9	10	11	12	13	14
								Gals.
1	Ahmedabad ...	...	4	...	...	265	265	10,819
2	Kaira ...	...	19	...	20	...	20	.....
3	Panch Mahals ...	...	5,809	...	6,708	...	6,708	.....
4	Broach ...	...	63	...	729	2,038	2,767	105,771
5	Surat ...	...	5,942	...	354	169,462	169,816	3,909,048
6	Thána ...	...	1,305	826	12,310	49,697	62,833	2,805,142
7	Bombay ..	63	275	15,872	360	1,573	17,805	1,118,926
8	Kolába ...	...	88	249	472	474	1,195	42,248
9	Ratnágiri ...	...	807	22,121	...	(*l*)80	22,201	1,532,623
10	Kánara ...	...	185	5,038	...	(*m*)1,216	6,254	553,115
11	Dhárwár ...	...	122	...	...	33,386	33,386	906,592
12	Belgaum ...	...	77	...	643	16,409	17,052	493,488
13	Bijápur ...	...	97	...	...	16,686	16,686	347,680
14	Sholápur ...	...	27	...	...	14,799	14,799	337,966
15	Sátára ...	...	74	...	...	343	343	2,941
16	Poona ...	...	60	...	...	11,662	11,662	582,525
17	Ahmednagar ...	...	6	...	...	383	383	27,486
18	Násik ...	...	84	...	...	1,726	1,726	32,425
19	West Khándesh ...	...	10	...	...	487	487	55,525
20	East Khándesh ...	...	7	...	...	310	310	1,542
	Total ...	63	15,061	44,106	21,596	320,996	386,698	12,865,862

APPENDIX D—*contd.*

Serial No.	District.	1924-25.						
		Number of licenses issued for					Number of trees licensed to be tapped.	
		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	15	16	17	18	19	20	21
1	Ahmedabad ...	...	2	2	...	4	...	...
2	Kaira ...	...	...	...	...	...	...	...
3	Panch Maháls ..	8,100	..	...	..	8,100	...	9,370
4	Broach ...	50	78	6	...	134	...	1,615
5	Surat ...	6,033	760	166	...	6,959	...	421
6	Thána ...	74	1,045	197	2	1,318	866	12,508
7	Bombay ..	1	84	127	79	291	16,806	376
8	Kolába ...	15	60	19	...	94	300	539
9	Ratnágiri ..	...	594	86	...	680	22,379	...
10	Kánara ...	...	104	92	...	196	5,279	727
11	Dhárwár ...	...	11	112	...	123	...	...
12	Belgaum ...	...	3	81	...	84	...	636
13	Bijápur ...	...	11	111	...	122	...	...
14	Sholápur ...	...	17	12	...	29	...	...
15	Sátára ...	80	...	6	1	87	...	...
16	Poona ...	17	33	28	3	81	...	...
17	Ahmednagar ...	...	1	5	...	6	...	...
18	Násik ...	18	14	26	...	58	...	...
19	West Khándesh ...	...	1	8	...	9	...	...
20	East Khándesh ...	...	4	3	...	7	...	...
	Total ...	14,388	2,822	1,087	85	18,382	45,630	26,187

APPENDIX D—*concld.*

Serial No.	District.	1924-25—*contd.* Number of trees licensed to be tapped—*contd.* Date.	Total.	Quantity of toddy sold.	Remarks.
1	2	22	23	24	25
				Gallons.	
1	Ahmedabad ...	308	308	8,031	(*a*) Kaira District and Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
2	Kaira ...	...	...	.....	
3	Panch Mahals ..	...	9,370	.....	(*b*) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
4	Broach ...	2,642	4,257	105,203	(*c*) Mandvi South, Kardoli Taluka, Valod Mahal, Chikli Taluka, Bulsar East and Pardi East.
					(*d*) Mandvi North.
					(*e*) Salsette and Bassein Talukas.
					(*f*) Mahim Taluka.
					(*g*) Páhanu Taluka.
					(*h*) Umbergaon Petha.
5	Surat ...	172,327	172,748	3,753,721	(*i*) Rest of the district and Jáwhar State.
					(*j*) Panvel and Bagayat Part of Alibag Taluka.
					(*k*) Rest of the district and Sudhagad Mahal.
					(*l*) Wild palms.
					(*m*) Includes 391 wild palms.
6	Thána ...	49,299	62,668	2,549,472	
7	Bombay ...	1,652	16,834	1,213,417	
8	Kolába ...	549	1,387	48,135	
9	Ratnágiri ...	...	22,379	1,421,896	
10	Kánara ...	675	6,681	544,350	
11	Dhárwár ...	39,295	39,295	896,551	
12	Belgaum ...	19,973	20,609	490,242	
13	Bijápur ...	20,440	20,440	368,994	
14	Sholápur ...	15,029	15,029	356,046	
15	Sátára ...	416	416	2,173	
16	Poona ...	12,993	12,993	602,715	
17	Ahmednagar ...	155	155	31,209	
18	Násik ...	1,763	1,763	26,527	
19	West Khándesh ...	346	346	42,942	
20	East Khándesh ...	314	314	2,245	
	Total ...	338,175	409,992	12,564,868	

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX E

Statement showing the quantities of (a) imported denatured Spirits passed into Consumption at the favourable 7½ per cent. ad valorem Rate of Duty and (b) locally produced denatured Spirits passed into Consumption free of Duty during the year 1925-26 in the Bombay Presidency

Denatured Spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp. gals.		
United Kingdom ...	128	Ahmedabad.	236	.....	.....	... .	.....	
Jawa ...	2,21,365	.....	.....	.....	.....	.....	.....	
Germany ...	84	.....	.....	.....	.....	.....		
Total ...	2,21,577	.....	236	.....	.....	.....	.....	

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX F

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1926

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1925.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
	Of Gánja.		Of Bháng.													
Name of Táluka in which permitted.	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar District.																
Ahmednagar ...	4	400	...	...	Ahmednagar ...	4,430	...	2,212	38	...	2	55	...	6,644	88	...
	...	...	...	...	Bombay ...	...	...	208	44	...	473	130	...	681	174	...
	...	...	...	...	Surat ...	...	...	5	5	...	33	19	...	38	24	...
	...	...	...	...	Ahmedabad ...	...	...	43	10	4	62	17	...	105	27	4
Total ...	4	400	...	...		4,430	...	2,468	92	4	570	221	...	7,468	313	4

APPENDIX F—*contd.*

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1926.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
	On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
6 (*contd.*)	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds	Rs.	Rs.	Rs.	Rs.
Ahmednagar ...	912	58	...	584	...	...	837	4	...	4,311	26	...	...	90 per maund	30 per maund	.....
Bombay ...	528	132	...	...	3	...	95	14	...	58	25	...	...	100	20	.....
Surat ...	28	19	...	...	...	...	4	1	...	6	4	...	...	140	30	.....
Ahmedabad ...	94	23	2	...	...	...	9	1	1	2	3	1	...	120	40	600
Total ...	1,562	232	2	584	3	...	945	20	1	4,377	58	1	...	...	.....	.....

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX G

Summary of the Accounts of the Opium Transactions in Indian States during the year 1925-26

	Name of State or Political Agency.	Stock on 1st April 1925.	Imported from Government Opium Depôts.	Confiscated opium.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on 31st March 1926.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.		Tolas.	
1	Cutch	1,312	1,560	...	6	2,878	2,045	1	832	484,547	0·3	
2	Kathiawar	1,606	8,222	168	2	9,998	8,562	5	1,431	2,538,497	0·3	
3	Palanpur	363	1,731	11	...	2,105	1,775	2	328	518,566	0·3	
4	Mahi Kantha	351	1,199	...	...	1,550	1,296	5	249	450,478	0·2	
5	Rewa Kantha	1,129	2,271	...	32	3,432	2,800	11	621	753,058	0·3	
6	Cambay	108	720	...	18	846	752	...	94	71,762	0·8	
7	Other States	814*	1,893	...	6	2,713	2,141	1	571	2,399,390	0·07	
	Total for the year 1925-26 ...	5,683	17,596	179	64	23,522	19,371	25	4,126	7,216,298	0·2	
	Total for the year 1924-25 ...	5,560	19,029†	133	57	24,779†	19,068	28	5,683†	7,216,298	0·2	

**Read* 814 for 653 in column 9 against other States for 1924-25.

†*Read* 19,029, 24,779 and 5,683 *for* 18,868, 24,618 and 5,522 in columns 3, 6 and 9 against total for the year 1924-25.

G. L. MACGREGOR,
Commissioner of Excise.

APPENDIX H

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1925-26

Number.	District.	Demand of the year.	Arrears, outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
1	Ahmedabad ...	20,97,945	2,400	21,00,345	18,35,433	...	18,35,433	2,62,512	...	2,400	1,23,794	19,59,227	
2	Kaira ...	4,89,801	...	4,89,801	4,31,124	...	4,31,124	58,677	...	..	65,525	4,96,649	
3	Panch Mahals ...	4,15,570	845	4,16,415	3,72,627	...	3,72,627	42,943	845	...	40,268	4,12,895	
4	Broach ...	10,24,995	...	10,24,995	9,49,658	...	9,49,658	75,337	...	...	1,37,258	10,76,916	
5	Surat ...	36,40,514	...	36,40,514	35,11,719	...	35,11,719	1,28,795	...	...	1,26,729	36,38,448	
6	Thana ...	36,15,817	...	36,15,817	33,14,892	...	33,14,892	3,00,925	...	...	3,20,906	36,35,798	
7	Bombay ...	1,02,67,145	...	1,02,67,145	72,15,496	...	72,15,496	30,51,649	...	...	30,93,061	1,03,08,557	
8	Kolaba ...	10,92,086	3,366	10,95,452	9,18,816	179	9,18,995	1,71,011	...	5,446	1,52,121	10,71,116	
9	Ratnagiri ...	11,14,158	2,464	11,16,622	8,90,520	2,464	8,92,984	2,22,516	...	1,092	2,14,042	11,07,026	
10	Kanara ...	4,51,729	619	4,52,348	3,94,749	...	3,94,749	56,980	...	619	55,824	4,50,573	
11	Dharwar ...	16,49,886	1,062	16,50,948	15,40,749	731	15,41,480	1,07,827	126	1,515	1,15,014	16,56,494	
12	Belgaum ...	12,07,505	72,165	12,79,670	10,50,901	66,429	11,17,330	6 6,779	890	94,671	64,208	11,81,538	
13	Bijapur ...	5,44,510	39,428	5,83,938	4,64,961	37,506	5,02,467	31,878	346	49,247	27,876	5,30,343	
14	Sholapur ...	11,88,513	398	11,88,911	10,75,333	...	10,75,333	1,12,955	398	225	93,942	11,69,275	
15	Satara ...	5,85,351	757	5,86,108	5,17,703	757	5,18,460	67,335	313	...	57,486	5,75,946	
16	Poona ...	22,33,343	30,626	23,63,969	20,41,564	46,576	20,88,140	2,41,666	...	34,163	2,24,824	23,12,964	
17	Ahmednagar ...	6,89,334	2,139	6,91,473	5,96,846	2,139	5,98,985	90,118	...	2,370	91,141	6,90,126	
18	Nasik ...	9,80,166	3,185	9,83,351	8,05,760	3,185	8,08,945	1,53,906	...	20,500	1,37,994	9,46,939	
19	West Khandesh ...	10,58,705	43,564	11,02,269	8,87,723	6,510	8,94,233	1,69,679	13,765	24,592	1,52,756	10,46,989	
20	East Khandesh ...	17,90,722	6,840	17,97,562	14,43,455	6,840	14,50,295	3,02,666	...	44,601	1,42,801	15,93,096	
	Total ...	3,61,87,795	2,59,858	3,64,47,653	3,02,60,029	1,73,316	3,04,33,345	57,16,184*	16,683	2,81,441	54,27,570	3,58,60,915	

* Read 57,16,184 for 57,18,184 against the total of column 11 of Appendix H for the year 1924-25.

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX I

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statements for the year 1925-26

Number.	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix H).	Remarks.
			Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	19,59,227	.....	1,23,794	18,35,433	.....	2,62,512	20,97,945	
2	Kaira	4,96,649	.....	65,525	4,31,124	.....	58,677	4,89,801	
3	Panch Mahals	4,12,895	.....	40,268	3,72,627	.....	42,943	4,15,570	
4	Broach	10,76,916	.....	1,27,258	9,49,658	.....	75,337	10,24,995	
5	Surat	36,38,448	.....	1,26,729	35,11,719	.....	1,28,795	36,40,514	
6	Thana	36,35,798	.....	3,20,906	33,14,892	.....	3,00,925	36,15,817	
7	Bombay	1,03,08,557	.....	30,93,061	72,15,496	.....	30,51,649	1,02,67,145	
8	Kolaba	10,71,116	.....	1,52,121	9,18,995	.....	1,71,011	10,90,006	
9	Ratnagiri	11,07,026	.....	2,14,042	8,92,984	.....	2,22,546	11,15,530	
10	Kanara	4,50,573	.....	55,824	3,94,749	.....	56,980	4,51,729	
11	Dharwar	16,56,494	.....	1,15,014	15,41,480	.....	1,07,827	16,49,307	
12	Belgaum	11,81,538	.....	64,208	11,17,330	.....	66,779	11,84,109	
13	Bijapur	5,30,343	.....	27,876	5,02,467	.....	31,878	5,34,345	
14	Sholapur	11,69,275	.....	93,942	10,75,333	.....	1,12,955	11,88,288	
15	Satara	5,75,946	.....	57,486	5,18,460	.....	67,335	5,85,795	
16	Poona	23,12,964	.....	2,24,824	20,88,140	.....	2,41,666	23,29,806	
17	Ahmednagar	6,90,126	.....	91,141	5,98,985	.....	90,118	6,89,103	
18	Nasik	9,46,939	.....	1,37,994	8,08,945	.....	1,53,906	9,62,851	
19	West Khandesh	10,46,989	.....	1,52,756	8,94,233	.....	1,69,679	10,63,912	
20	East Khandesh	15,93,096	.....	1,42,801	14,50,295	.....	3,02,666	17,52,961	
	Total ...	3,58,60,915	.....	54,27,570	3,04,33,345	.....	57,16,184*	3,61,49,529	

*Read 57,16,184, for 57,18,184 in column 4 of Appendix I for the year 1924-25.

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX J

Statement showing (a) the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (3) offences relating to Cocaine, and (b) number of cases under the Opium Act investigated, during the year 1925-26

Number.	District.	Cases detected (Abkári).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Ahmedabad	74	24	61	1	...	160	...	41	13	...	...	54	...	4	...	4
2	Kaira	127	11	34	...	226	398	1	1	...	1	...	3	...	...	...	...
3	Panch Mahals	366	5	48	1	4	424	1	4	...	...	...	5	...	...	...	...
4	Broach	34	19	9	2	5	69	1	...	...	...	...	1	...	...	...	...
5	Surat	222	77	49	2	46	396	...	...	...	...	...	...	...	1	...	1
6	Thána	79	...	222	6	152	459	...	...	2	3	3	7	...	...	...	...
7	Bombay	...	22	3	13	13	51	...	13	71	32	...	116	...	378	44	422
8	Kolába	83	5	40	6	23	156	1	...	...	...	...	1	...	...	...	...
9	Ratnágiri	25	16	44	1	4	90	...	...	1	...	...	...	...	...	...	...
10	Kánara	11	10	12	1	...	34	...	...	...	...	...	1	...	...	...	...
11	Dhárwar	106	23	32	7	1	169	1	1	...	4	...	6	...	...	...	...
12	Belgaum	8	13	20	2	3	46	...	...	...	2	...	2	...	...	...	...
13	Bijápur	96	1	54	6	5	162	...	...	...	1	...	1	...	...	...	...

APPENDIX J—*contd.*

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
													S. T. Grs.
1	Ahmedabad	218	200	...	...	14	...	18	...	...	2	34	42 4 72½
2	Kaira	401	167	...	...	11	...	5	...	1	...	17	8 79 90¾
3	Panch Maháls	429	384	...	...	49	...	15	...	1	...	65	68 79 0½
4	Broach	70	60	...	...	...	...	...	...	..	...	...	.....
5	Surat	397	381	...	...	2	...	...	...	...	...	2	1 4 90
6	Thána	466	430	...	1	...	...	...	...	...	...	1	0 0 36 Madat.
7	Bombáy	539	582	...	...	89	1	16	...	...	...	106	716 48 1
8	Kolába	157	152	...	...	...	...	...	...	...	...	...	.....
9	Ratnagiri	90	80	...	...	...	...	...	...	...	...	...	.....
10	Kánara	35	33	...	1	...	...	...	...	...	...	1	0 2 57
11	Dharwár	175	158	...	...	...	...	...	...	...	...	...	.....
12	Belgaum	48	39	...	...	...	...	...	...	...	..	...	.....
13	Bijápur	163	138	...	...	...	...	...	...	...	...	...	.....

APPENDIX J—*contd.*

Number.	District.	Cases detected (Abkari).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
14	Sholápur	6	15	25	13	2	61	...	...	3	7	1	11	...	...	...	...
15	Sátára	25	37	1	...	...	63	1	...	1	1	...	3	...	...	...	...
16	Poona	13	...	33	25	...	71	...	...	2	1	...	3	...	...	...	...
17	Ahmednagar	...	1	5	1	...	7	...	...	2	1	...	3	...	...	...	...
18	Násik	112	...	60	1	65	238	...	...	3	...	...	3	...	...	...	...
19	West Khándesh	955	...	84	...	1	1,010	4	...	...	...	...	4	...	...	...	...
20	East Khándesh	270	10	65	18	12	375	...	75	...	...	1	76	2	...	...	2
21	Baroda Cantonment	...	...	16	...	...	16	...	...	...	...	...	...	...	...	...	...
	Total ... 1925-26 ...	2,611	289	917	105	562	4,485	10	135	98	52	5	300	2	383	44	429
	Total ... 1924-25 ...	2,333	293	944	74	592	4,236	4	150	77	29	3	273	2	437	16	455

APPENDIX J—*contd.*

Number.	District.	Total (Abkárí).	Cases in which convictions were obtained.	Cases detected (Opium).								Total (Opium).	Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.		
1	2	19	20	21	22	23	24	25	26	27	28	29	30
14	Sholápur	72	71	...	...	6	...	...	...	...	...	6	S. T. Grs. 0 16 160½ 0 0 75½ 0 4 0†
15	Sátára	66	44	...	...	...	...	...	...	...	1	1	.....
16	Poona	74	74	...	1	2	...	...	...	1	11	15	0 6 90
17	Ahmednagar	10	7	...	...	1	...	...	...	...	1	2	0 1 119½
18	Násik	241	221	...	...	2	...	...	...	...	...	2	0 1 112½
19	West Khándesh	1,044	1,012	...	...	1	...	...	...	...	2	3	0 1 0
20	East Khándesh	453	442	...	...	42	...	4	...	...	1	47	21 54 67½
21	Baroda Cantonment	16	14	...	...	2	...	...	...	...	...	2	0 15 0
	Total ... 1925-26 ..	5,214	4,689	...	3	221	1	58	...	3	18	304	860 37 82 0 0 111½* 0 4 0†
	Total ... 1924-25 ...	4,964	4,564	1	18	140	10	30	...	3	21	223	259 26 159½ 0 1 45*

* Madat.
† Chandol.

APPENDIX J—*concld.*

Number.	Indian States.	Cases detected (Opium).								Quantity of contraband opium seized.
		Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	21	22	23	24	25	26	27	28	29	30
	Indian States										S. T. Grs.
1	Cambay	...	...	...	...	...	...	...	4	4	... ...
2	Pálanpur	...	...	17	...	11	...	...	...	28	38 27 168¾
3	Mahi Kántha	...	...	...	1	3	...	...	...	4	8 46 25
4	Rewa Kántha	...	...	7	...	...	...	...	...	7	4 50 44
5	States under Poona Agency ...	...	...	...	...	...	...	...	...	...	.....
6	Do. Surat Agency	...	...	...	...	...	...	...	...	...	.....
7	Do. Sholapur Agency ...	...	...	...	...	...	...	...	...	...	.....
8	Do. Dharwar Agency ...	...	...	...	...	...	...	...	...	...	.....
	Total of Indian States for the year 1925-26.	...	...	24	1	14	...	...	4	43	51 44 57¾
	Do. do. for the year 1924-25.	...	...	33	6	17	...	1	...	57	122 64 15½
	Grand Total of British Districts and Indian States for the year 1925-26.	...	3	245	2	72	...	3	22	347	912 1 130¾ 0 0 111* 0 4 0†
	Do. do. for the year 1924-25 ...	1	18	173	16	47	...	4	21	280	382 11 13½ 0 1 45 Madat.

* Madat.
† Chandol.

G. L. MacGREGOR,
Commissioner of Excise.

APPENDIX K

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular during the year 1925-26

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
1	2	3	4	5
Ahmedabad	...	41	.....	1
Kaira	... ..	14	.....	.....
Panch Mahals	.....	47	... ..	.....
Broach	.....	11	.....	... .
Surat	1	19	.....	.....
Thana	1	115	.....	.....
Bombay	.....	2,759	.....	.....
Kolaba	.. ...	66	.....	.....
Ratnagiri	.....	17	.....	.....
Kanara	.....	6	.....	.....
Dharwar	.....	52	.....	.....
Belgaum	5	144	.....	
Bijapur	.....	.....	.....	.....
Sholapur	.....	36	1	.....
Satara	.....	15	.....	.....
Poona	.....	375	.....	.....
Ahmednagar	.....	16	.....	.. ...
Nasik	2	47	.....	... ..
West Khandesh ..	.....	15	.....	.....
East Khandesh ...	...	30	.. ...	.....
Total { 1925-26 ...	9	3,825	1	4
Total { 1924-25 ...	15	3,953	.....	.....

G. L. MACGREGOR,
Commissioner of Excise.

APPENDIX L

PROVINCIAL STATEMENT A

Statistics of wholesale vend of foreign Spirits and Fermented Liquors in the Bombay Presidency proper during the year 1925-26

Name of District.	Number of licenses.	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and Malt Liquors manufactured in India. — Spirits and Fermented Liquors sold thereunder. — To other licensed vendors. — Imported. — Wines.	Spirits.	Beer.	Beer made in India.	To the public. — Imported. — Wines.	Spirits.	Beer.	Beer made in India.
1	2	3	4	5	6	7	8	9	10
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad	...	...	...	...	...	...	...	...	...
Town and Island of Bombay	77	76,549	429,650	820,733	5,292	1,892	1,884	7,497	...
Total { 1925-26 ...	77	76,549	*429,650	820,733	5,292	1,892	1,884	7,497	...
{ 1924-25 ...	106	75,538	†451,772	776,910	6,750	587	2,196	5,385	...

* Inclusive of 3,627 gallons of rectified spirit.

† Inclusive of 4,106 gallons of rectified spirit.

APPENDIX L—*contd.*

PROVINCIAL STATEMENT A—*contd.*

Name of District.	Licenses for wholesale vend of Spirits manufactured in the Presidency proper to the trade.			Licenses for wholesale vend of Fermented Liquors whether manufactured at a licensed Brewery or imported by land or sea.					Remarks.
	Number of licenses.	Quantity of Spirit sold* thereunder.		Number of licenses.	Quantity of Fermented Liquor sold thereunder.				
		To other licensed vendors.	To the public.		To other licensed vendors.		To the public.		
					Beer.	Wines.	Beer.	Wines.	
1	11	12	13	14	15	16	17	18	19
		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
Ahmedabad	...	...	...	...	...	..	...	...	
Town and Island of Bombay ...	...	12,553	...	...	...	...	...	...	
Total {1925-26 ...	...	12,553	...	...	...	...	...	...	
{1924-25 ...	...	7,058	...	...	...	...	...	...	

* There are no separate licenses for the wholesale vend of locally made spirits in the Town and Island of Bombay. These are sold under licenses shown in column 2.

G. L. MACGREGOR,
Commissioner of Excise.

APPENDIX M

PROVINCIAL STATEMENT B

Statistics of retail vend and consumption of foreign Spirits and Fermented Liquors in the Bombay Presidency proper during the year 1925-26

Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS.							
	Sold under Shop Licenses.							
	On fixed fees.				On fees determined by auction.			
	Number of Licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	8	553	10,636	5,223	...	...	...	...
2 Kaira ...	3	19	643	2	...	...	...	...
3 Panch Mahals ...	1	5	166	26	...	...	...	...
4 Broach ...	3	140	3,346	403	..	...	...	...
5 Surat ...	8	419	6,403	1,871	...	...	...	...
6 Thana ...	18	167	2,651	1,836	...	...	...	..
7 Bombay ...	68	15,397	66,885	59,573	28	761	17,839	24,608
8 Kolaba ...	7	71	863	411	...	...	...	..
9 Ratnagiri ...	6	34	405	38	...	...	...	...
10 Kanara ...	7	142	413	347	...	...	...	...
11 Dharwar ...	8	279	3,860	3,089	...	...	...	...
12 Belgaum ...	4	860	3,227	44,986	...	...	...	...
13 Bijapur ...	3	23	501	148	...	...	...	...
14 Sholapur ...	7	120	3,933	2,338	...	...	...	...
15 Satara ...	7	198	3,010	1,353	.	...	...	...
16 Poona ...	25	3,480	25,028	26,241	..	...	...	...
17 Ahmednagar ...	7	191	2,166	1,476	...	...	...	...
18 Nasik ...	6	317	2,443	2,286	...	...	...	...
19 West Khandesh .	3	47	1,773	135	...	..	...	..
20 East Khandesh .	5	225	3,846	1,523	...	...	...	...
Total 1925-26.	204	22,687	142,198	153,305	28	761	17,839	24,608
Total 1924-25.	205	25,096	160,871	159,754	28	650	15,837	14,571

APPENDIX M—*contd.*

PROVINCIAL STATEMENT B—*contd.*

Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS—*contd.*							
	Sold under Hotel or Dak Bungalow licenses.				Sold under Railway Refreshment Room licenses.			
	Number of licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	10	11	12	13	14	15	16	17
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	10	57	4,320	9,637	2	12	157	978
2 Kaira ...	...	...	...	...	...	...	...	...
3 Panch Mahals ...	...	...	...	...	1	3	55	275
4 Broach ...	...	...	...	...	1	3	25	122
5 Surat ...	...	...	...	...	1	2	113	485
6 Thana ...	11	37	1,355	3,232	2	22	284	1,071
7 Bombay .	66	5,525	47,998	121,251	3	152	712	4,119
8 Kolaba ...	5	56	259	388	2	3	83	274
9 Ratnagiri ...	...	...	...	...	...	...	...	...
10 Kanara ...	1	5	13	33	1	2	13	40
11 Dharwar ..	...	...	...	...	2	4	146	445
12 Belgaum ...	8	...	...	40,226	2	7	125	611
13 Bijapur ...	1	3	4	15	1	2	48	56
14 Sholapur ...	2	3	322	3,275	2	3	47	160
15 Satara ...	5	31	69	867	4	15	232	634
16 Poona ...	27	336	922	92,251	4	26	466	2,067
17 Ahmednagar ...	4	...	...	27,671	1	2	28	209
18 Nasik ...	7	10	97	31,263	2	9	137	807
19 West Khandesh .	...	...	...	...	1		12	12
20 East Khandesh .	1	11	107	1,505	1	6	106	122
Total 1925-26	148	6,074	55,466	331,614	33	273	2,789	12,487
Total 1924-25	153	6,127	49,673	302,985	33	249	2,970	10,932

Note.—Columns 10—13 include particulars regarding "Ordinary Refreshment Room" and "Canteen Tenant" licenses.

Columns 14—17 include particulars regarding "Dining Car" and "Steamer" licenses

Besides the sales entered in the statement 372,759 gallons of denatured spirit were sold during the year under reference.

APPENDIX M—*concld.*

PROVINCIAL STATEMENT B—*concld.*

Name of District.	SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUT-STILLS.	
	Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
		Quantity sold.							
	Number of licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the out-still.	Quantity sold by them.
1	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1 Ahmedabad		130	8,816	40	22,792	...	...	...	...
2 Kaira		...	...	...	...	...	...	...	...
3 Panch Mahals		...	...	...	...	...	...	...	...
4 Broach ..		...	.	...	...	.	...	...	.
5 Surat		...	...	...	...	...	...	...	...
6 Thana		..	...	...	...	...	...	...	...
7 Bombay		6,940	...	1,131	...	...	...	...	...
8 Kolaba		...	..	...	...	...	...	...	...
9 Ratnagiri		...	...	2	...	...	...	...	...
10 Kanara ...		...	...	...	..	...	...	...	...
11 Dharwar		...	...	...	...	...	...	...	...
12 Belgaum		...	...	...	...	...	...	...	...
13 Bijapur		...	...	...	...	...	...	...	...
14 Sholapur		...	.	...	...	...	...	..	...
15 Satara		...	...	...	...	...	...	...	...
16 Poona ...		...	...	10	...	...	...	...	...
17 Ahmednagar		...	...	...	...	...	...	...	..
18 Nasik		...	...	...	...	...	...	...	...
19 West Khandesh		...	...	...	...	...	...	...	...
20 East Khandesh		...	...	...	...	...	...	...	...
Total { 1925-26		7,070	8,816	1,183	22,792	...	...	...	...
Total { 1924-25		5,344	14,236	44	23,506	...	...	...	...

G. L. MACGREGOR,
Commissioner of Excise.

APPENDIX

Statement showing the number of liquor shops licensed for the of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	1924-
				40° U.P.	
1	2	3		4	
		1924-25.	1925-26.	Gallons.	
1	Ahmedabad ...	5	5		60,463
				(30° U.P.)	172
2	Kaira ..	45*	32*		33,744
				(30° U.P.)	6,717
3	Panch Mahals ..	26	20		3,894
				(30° U.P.)	1,730
4	Broach ...	8	8		28,535
				(30° U.P.)	18,343
5	Surat ...	74	46		44,007
				(30° U.P.)	42,721
6	Thana ...	75	75		25,779
7	Bombay ...	...	...		8,31,232
8	Kolaba ...	15	15		49, 83
9	Ratnagiri ...	30	26		40,102
10	Kanara { Below Ghat ...	11	11	.....	
	Above Ghat ...	13	13	(30° U.P.)	13,070
					3,914
				(30° U.P.)	3,157
11	Dharwar ...	34	34		36,613
				(30° U.P.)	767
12	Belgaum ...	24	23		28,488
				(30° U.P.)	9,489
13	Bijapur ...	37	32		4,388
14	Sholapur ...	2	2		10,726
				(30° U.P.)	1,996
15	Satara ...	13	10		9,566
16	Poona ...	16	18		87,619
17	Ahmednagar ..	3	3		14,428
				(30° U.P.)	350
18	Nasik ...	53	54		15,408
				(30° U.P.)	161
19	West Khandesh ...	65	63		2,314
				(30° U.P.)	1,079
20	East Khandesh ...	60	60		5,484
	Total ...	609	550		13,35,987
				(30° U.P.)	1,09,752

* These shops sell only 40° U. P. liquor.

N

exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1925-26

sumption.		
25.	1925-26.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
42,027	65,898	36,201
	(30° U.P.) 178	
.....	29,271	.....
	(30° U.P.) 14,926	
81,414	3,232	85,750
	(30° U.P.) 1,949	
41,919	32,759	39,692
	(30° U.P.) 16,313	
3,07,515	44,925	2,55,703
	(30° U.P.) 31,625	
4,73,110	22,081	4,10,993
15,769	7,18,313	14,101
83,044	46,189	69,541
92,958	28,511	76,243
13,587	...	.....
	(30° U.P.) 12,360	11,516
8,205	4,217	7,307
	(30° U.P.) 3,859	
34,397	36,698	31,766
	(30° U.P.) 3,680	
22,018	27,067	23,579
	(30° U.P.) 10,934	
20,846	7,706	16,022
	(30° U.P.) 2,353	
41,124	9,011	41,508
	(30° U.P.) 1,785	
14,608	9,098	12,167
	(30° U.P.) 448	
43,699	70,294	55,226
13,343	12,099	14,314
	(30° U.P.) 219	
67,362	13,137	66,583
	(30° U.P.) 85	
1,52,883	1,948	1,47,161
(a) 29,680	(30° U.P.) 1,136	(a) 31,980
1,59,965	4,012	1,08,403
17,59,268	11,86,466	15,55,656
	(30° U.P.) 1,01,850	

(a) In the Akrani tract of West Khandesh.

G. L. MacGREGOR,
Commissioner of Excise.

IMPERIAL RETURN I—REVENUE

Name of District.	Country spirits.					
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	5,88,107	...	8,03,218	13,91,325	.....	13,91,325
	33,963		*42,401*	*76,364*		*76,364*
Kaira ..	1,24,930	...	1,44,260	2,69,190	.....	2,69,190
			7,370	*7,370*		*7,370*
Panch Mahâls ...	1,37,354	...	81,655	2,19,009	.....	2,19,009
	95,496		*37,966*	*1,33,462*		*1,33,462*
Broach ...	4,49,126	...	4,04,608	8,53,734	.....	8,53,734
Surat ...	10,92,597	...	5,94,007	16,86,604	.....	16,86,604
	78,324		*28,702*	*1,07,026*		*1,07,026*
Thâna ...	20,03,942	...	9,39,223	29,43,165	.....	29,43,166
	47,243		*20,425*	*67,668*		*67,668*
Bombay ...	52,57,032	...	22,34,679	74,91,711	.....	74,91,711
Kolâba ...	5,38,380	...	4,34,371	9,72,751	.....	9,72,751
	15,712		*10,179*	*25,891*		*25,891*
Ratnâgiri ...	3,52,801	...	3,85,221	7,38,022	.....	7,38,022
Kânâra ...	1,52,529	...	1,15,043	2,67,572	.....	2,67,572
Dhârwâr ...	4,25,344	...	3,14,919	7,40,263	.....	7,40,263
	41,382		*23,954*	*65,336*		*65,336*
Belgaum ...	3,63,474	...	1,80,771	5,49,245	.....	5,49,245
	64,278		*31,878*	*96,156*		*96,156*
Bijâpur ...	1,44,451	...	87,612	2,32,063	.....	2,32,063
	7,107		*2,572*	*9,679*		*9,679*
Sholâpur ...	2,57,708	...	2,61,485	5,19,193	.....	5,19,193
	12,651		*10,500*	*23,181*		*23,181*
Sâtâra ...	1,22,412	...	1,21,393	2,43,805	.....	2,43,805
	37,824		*31,667*	*69,491*		*69,491*
Poona ..	7,35,965	...	6,41,117	13,78,082	.....	13,78,082
	18,281		*21,385*	*39,666*		*39,666*
Ahmednagar ...	1,49,984	...	1,58,170	3,08,154	.....	3,08,154
Nâsik ...	3,25,394	...	4,11,093	7,36,487	.....	7,36,487
West Khândesh ...	4,46,744	...	4,85,676	9,32,420	.....	9,32,420
East Khândesh ...	4,41,714	...	7,91,284	12,32,998	.....	12,32,998
Total 1925-1926 ...	1,41,15,988	...	(a) 95,89,805	2,37,05,793	.....	2,37,05,793
	4,52,291		*2,68,999*	*7,21,290*		*7,21,290*
Total 1924-1925 ...	1,63,33,268	...	1,00,71,165	2,64,04,433	.....	2,64,04,433
	5,08,031		*2,12,724*	*7,20,755*		*7,20,755*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(a) Vend fees	92,36,283
License fees ...	3,53,522
Total ...	95,89,805

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Country Fermented Liquors.				Malt Liquors.	
	Tari—Tree tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquor, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	530	2,980	.....	3,510	.....	.....
Kaira ...	10	.....	.....	10	.....	.....
Panch Mahals ...	185	.....	.....	185	.....	.....
Broach ...	11,712	48,662	.....	60,374	.....	.....
Surat ...	8,39,686	9,02,369	.....	17,42,055	.....	.....
Thána ...	3,01,528 *2,640*	2,47,263 *1,332*	.....	5,48,791 *3,972*	.....	.....
Bombay ...	2,05,412	1,88,936	.....	3,94,348	.....	.....
Kolába ...	10,686 *2,661*	11,381 *1,523*	.....	22,067 *4,184*	.....	.....
Ratnágiri ..	1,76,509	1,58,404	.....	3,34,913	.....	.....
Kánara ...	40,717	1,00,678	.....	1,41,395	.....	.....
Dhárwár ...	1,00,609 *6,861*	4,67,919 *42,793*	.....	5,68,528 *49,654*	.....	.....
Belgaum ...	57,755 *12,935*	2,60,012 *54,578*	.....	3,17,767 *67,513*	30,154 *42*	1,050 *392*
Bijápur ...	55,368 *1,689*	1,75,207 *5,405*	.....	2,30,575 *7,094*	3	.....
Sholápur ...	55,653 *6,939*	1,63,333 *17,829*	.....	2,18,986 *24,768*	.....	.....
Sátára ...	642 *200*	419 *516*	.....	1,061 *716*	25	.....
Poona ...	42,221 *147*	2,47,723 *510*	.....	2,89,944 *657*	3,888	1,025
Ahmednagar ...	1,371	4,785	.....	6,156	.....	750
Násik ...	3,264	4,989	.....	8,253	.....	.....
West Khándesh ...	1,022	16,797	.....	17,819	.....	.....
East Khándesh ...	290	.....	.....	290	.....	.....
Total 1925-1926 ...	19,05,170 *34,072*	(*b*) 30,01,857 *1,24,486*	.....	49,07,027 *1,58,558*	34,070 *42*	2,825 *392*
Total 1924-1925 ...	19,55,707 *40,484*	27,82,474 *1,20,130*	....	47,38,181 *1,60,614*	52,994 *505*	1,675 .....

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

		Rs
(*b*) Vend fees ...	...	29,95,958
License fees ...	...	5,899
Total ...		30,01,857

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Malt Liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	7,088	17,751	24,839	14,19,674 *76,364*
Kaira ...	.....	.....	1,014	1,014	2,70,214 *7,370*
Panch Mahâls ...	.....	.....	387	387	2,19,581 *1,33,462*
Broach ...	.....	.....	74	74	9,14,182
Surat ...	.....	.....	7,632	7,632	34,36,291 *1,07,026*
Thána ...	.....	.....	15,811	15,811	35,07,767 *71,640*
Bombay ...	.....	3,38,507	11,51,376	14,89,883	93,75,942
Kolába ...	.....	1	5,038	5,039	9,99,857 *30,075*
Ratnágiri ...	.....	.....	1,441	1,441	10,74,376
Kánara ...	.....	.....	1,841	1,841	4,10,808
Dhárwár ...	.....	1,075	6,533	7,608	13,16,399 *1,14,990*
Belgaum ...	31,204 *434*	.....	7,020 *1,200*	7,020 *1,200*	9,05,236 *1,65,303*
Bijápur ...	3	8	949	957	4,63,598 *16,773*
Sholápur ...	.....	.....	12,380	12,380	7,50,559 *47,949*
Sátára ...	25	165 *56*	6,374 *780*	6,539 *836*	2,51,430 *71,043*
Poona ...	4,913	1,200	25,080	26,280	16,99,219 *40,323*
Ahmednagar ...	750	1,868	4,960	6,828	3,21,888
Násik ...	.....	.....	302	302	7,45,042
West Khándesh ...	.....	.....	2,849	2,849	9,53,088
East Khándesh ...	.....	.....	3,084	3,084	12,36,372
Total 1925-1926 ...	36,895 *434*	3,49,912 *56*	12,71,896 *1,980*	16,21,808 *2,036*	3,02,71,523 *8,82,318*
Total 1924-1935 ...	54,669 *505*	2,03,409	9,83,707 *401*	11,87,116 *401*	3,23,84,399 *8,82,276*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium. Net gain on issues of excise opium.	Opium. License fees for sale of opium (wholesale and retail).	Opium. Duty on opium, other than excise opium.	Opium. Total receipts from opium.
	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	1,72,375	74,960	.....	2,47,335
Kaira ...	.....	1,24,747	36,430	.....	1,61,177
		12,041	*284*		*12,325*
Panch Mahâls ...	.....		7,862	.....	7,862
			2,509		*2,509*
Broach ...	.....	70,909	24,303	.....	95,212
		1,440			*1,440*
Surat ...	248	26,306	15,182	.....	41,488
		614			*614*
Thâna ...	.....	14,557	11,468	.....	26,025
Bombay ..	4,367	1,54,443	1,01,660	.....	2,56,103
		(*d*) *7,640*			(*d*) *7,640*
Kolâba .	.....	7,319	8,397	.....	15,716
Ratnâgiri ...	.....	1,366	2,183	.....	3,549
Kânara ...	.....	2,202	765	.....	2,967
Dhârwâr ...	.....	8,935	6,133	.....	15,068
		534			*534*
Belgaum ..	86	8,736	1,753	.....	10,489
	3	*723*			*723*
Bijâpur ...	.....	3,302	5,329	.....	8,631
		336			*336*
Sholâpur ..	...	1,25,858	73,127	.....	1,98,985
		6,948			*6,948*
Sâtâra ..	.....	47,228	34,509	.....	81,737
		7,192			*7,192*
Poona ...	306	1,50,704	1,55,171	.....	3,05,875
		3,850			*3,850*
Ahmednagar ...	.....	1,07,694	1,12,354	.....	2,20,948
Nâsik ..	.....	31,175	61,253	.....	92,428
		204			*204*
West Khândesh ...	.....	17,563	43,953	.....	61,516
East Khândesh ...	.....	78,952	1,32,640	.....	2,11,592
Total 1925-1926 ...	5,007	(*c*) 11,54,371	9,09,432	.....	(*c*) 20,63,803
	3	*41,521*	*2,793*		*44,314*
Total 1924-1925 ...	6,316	11,84,860	9,70,400	.....	21,55,260
	21	*20,729*	*2,175*		*42,904*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(*c*) Exclusive of Rs. 81,080 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

(*d*) The figures of net gain shown in column 20 of this Return against Bombay under Indian States do not include gain on 24 mds. of opium issued to Cutch in March 1926.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp drugs.					
	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp-drugs.	License fees (wholesale and retail) and ware-house dues.	Total receipts from hemp-drugs.
	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	64,387	.....	1,839	66,226	76,270	1,42,496
	29,869	*4,560*	*927*	*35,356*		*35,356*
Kaira ...	14,367	.....	216	14,583	11,580	26,163
					95	*95*
Panch Mahâls ...	2,956	.....	24	2,980	1,615	4,595
	4,243		*285*	*4,528*	*1,029*	*5,557*
Broach ...	19,714	.....	342	20,056	17,081	37,137
Surat ...	20,648	.....	1,539	22,187	17,945	40,132
	8,048		*639*	*8,687*		*8,687*
Thâna ...	4,244	.....	.....	4,244	15,014	19,258
	540		*6*	*546*	*570*	*1,116*
Bombay ...	3,34,915	.....	12,456	3,47,371	2,24,570	5,71,941
	78,700		*2,448*	*81,148*		*81,148*
Kolâba ...	5,310	.....	.....	5,310	18,283	23,593
	180			*180*	*875*	*1,055*
Ratnâgiri ...	8,753	.....	24	8,777	14,935	23,712
Kânara ...	16,450	.....	6	16,456	14,720	31,176
Dhârwâr ...	1,17,215	.....	.....	1,17,215	67,753	1,84,968
	1,142			*1,147*	*19,483*	*20,630*
Belgaum ...	30,940	.....	54	30,994	33,819	64,813
	20,270			*20,270*	*11,446*	*31,716*
Bijâpur ...	12,816	...	.....	12,816	22,270	35,086
	1,890			*1,890*	*2,179*	*4,069*
Sholâpur ...	80,250	.....	105	80,355	65,129	1,45,484
	9,630		*6*	*9 636*	*7,507*	*17,143*
Sâtâra ...	78,705	.....	54	78,759	34,835	1,13,594
	24,547		*54*	*24,601*	*25,451*	*50,052*
Poona ...	1,44,968	.....	2,676	1,47,644	92,881	2,40,525
	13,297		*30*	*13,327*	*7,403*	*20,729*
Ahmednagar ...	83,752	.....	1,251	85,003	61,603	1,46,606
Nâsik ...	51,137	.....	960	52,097	56,298	1,08,395
West Khândesh ...	10,965	.....	189	11,154	18,990	30,144
East Khândesh ...	78,862	.....	1,608	80,470	63,199	1,43,669
Total 1925-1926 ...	11,81,354	.....	23,343	12,04,697	9,28,790	21,33,487
	1,92,361	*4,560*	*4,395*	*2,01,316*	*76,037*	*2,77,353*
1924-1925 ...	13,98,539	.....	26,424	14,24,963	8,35,280	22,60,243
	1,37,208	*4,320*	*4,837*	*1,46,365*	*83,930*	*2,30,295*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District.	License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	351	32,460	18,42,316		
		33	*5,158*	*1,16,911*		
Kaira ...	.....	1,504	17,801	4,76,859		
				19,790		
Panch Mahâls ...	.....	96	22,958	2,55,092		
		50	*16,225*	*1,57,803*		
Broach ...	.....	786	28,159	10,75,476		
				1,440		
Surat ...	.....	972	2,990	35,22,121		
				1,16,327		
Thâna ...	.....	302	9,690	35,63 042		
				72,756		
Bombay ...	.....	2,064	9,352	1,02,19,769		
				88,788		
Kolâba ...	.....	35	685	10,39,886		
			100	*31,230*		
Ratnâgiri ...	.....	338	5,051	11,07,026		
Kânara ...	.....	497	5,125	4,50,573		
Dhârwâr ...	.....	561	2,968	15,19,964		
		80	*296*	*1,36,530*		
Belgaum ...	.....	271	2,468	9,83,363		
		43	*387*	*1,98,175*		
Bijâpur ...	.....	107	1,676	5,09,098		
			68	*21,245*		
Sholâpur ...	.....	476	1,665	10,97,169		
		42	*24*	*72,106*		
Sâtâra ...	.....	15	472	4,47,248		
		135	*276*	*1,28,698*		
Poona ...	.....	178	1,787	22 47,890		
			172	*65,074*		
Ahmednagar ...	.....	80	1,554	6,90,126		
Nâsik ...	.....	196	674	9,46,735		
				204		
West Khândesh ...	.....	1,038	1,208	10,46,969		
East Khândesh ...	.....	60	1,403	15,93,096		
Total (1925-1926) ...	.....	9,877	1,50,141	(c) 3,46,33,838	18,43,693	(c) 3,27,90,145
		383	*22,706*	*12,27,077*	*1,98,736*	*10,28,341*
Total (1924-1925) ...	.....	9,434	3,27,226	3,71,42,878	17,00,960	3,54,41,918
		233	*26,040*	*11,81,768*	*3,53,914*	*8,27,854*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 81,090 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

G. L. MACGREGOR,
Commissioner of Excise.

IMPERIAL RETURN II—EXPENDITURE

		Rs.
1. Salaries and Establishment		11,96,474
2. Allowances, Honoraria, etc.		3,83,738
3. Contingencies		93,291
		16,73,503
4. Refunds during 1925-26		1,70,190 *1,98,736*
Total charges ...	1925-26 ...	18,43,693 *1,98,736*
	1924-25 ...	17,00,960 *3,53,914*

Note.—Figures in italics are for Indian States.

G. L. MACGREGOR,
Commissioner of Excise.

IMPERIAL RETURN III—Shops and Licenses

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								Malt liquors only.
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home e-brewing licenses).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad	...	...	1	...	...	...	.....	14	...	2	41	...	...	...	2	...	...	...	...
Kaira	...	...	...	...	...	...	.....	...	...	...	68	...	...	...	...	...	...	...	...
Panch Mahals	...	1	...	...	...	...	.....	...	...	...	46	...	...	...	...	...	...	...	...
Broach	...	...	...	...	...	...	.....	...	...	...	33	...	...	...	6	...	...	...	...
Surat	...	...	...	...	...	...	.....	...	...	1	130	...	...	...	164	...	...	...	...
Thana	...	...	...	...	...	...	.....	...	...	...	198	...	...	...	195	...	...	...	...
Bombay	...	...	...	...	...	...	77	73	...	4	238	...	...	...	127	...	...	...	...
Kolaba	...	...	...	...	...	...	.....	...	...	...	73	...	...	...	19	...	...	...	...
Ratnagiri	...	...	...	...	...	...	.....	...	...	...	120	...	...	...	78	...	...	...	...
Kanara	...	...	...	...	...	...	.....	...	...	...	60	...	...	...	90	...	...	...	...
Dharwar	...	...	...	...	...	...	.....	...	...	4	107	...	...	...	111	...	...	...	...
Belgaum	...	1	...	...	...	...	.....	7	...	1	77	...	...	...	73	...	...	...	3
Bijapur	...	...	...	...	...	...	.....	3	...	...	43	...	...	...	89	...	...	...	...
Sholapur	...	...	...	...	...	...	.....	...	...	1	26	...	...	...	11	...	...	...	...
Satara	...	...	...	...	...	...	.....	...	...	2	34	...	...	...	6	...	...	...	...
Poona	...	...	...	...	...	...	.....	...	...	3	42	...	...	...	27	...	...	...	2
Ahmednagar	...	...	...	...	...	...	.....	...	...	...	17	...	...	...	5	...	...	...	...
Nasik	...	1	...	...	...	...	.....	...	...	...	67	...	...	...	26	...	...	...	...
West Khandesh	...	...	...	1	...	...	.....	...	...	...	81	...	6	...	8	...	...	...	...
East Khandesh	...	...	...	...	...	...	.....	...	...	1	102	...	...	...	3	...	...	...	...
Total ...	...	*3	1	1	...	...	77	97	...	19	1,603	...	6	...	1,040	...	...	...	5
Total of previous year ...	...	4	1	1	...	...	106	79	...	20	†1,616	...	6	...	1,087	...	...	...	7

* Exclusive of one distillery in Indian State—at Wadia.

† Read 1,616 for 1,625 in Column 12 (Total for 1924-25) as 9 Shops which were shown in Appendix B, were included in the later figure.

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Name of District.	Foreign liquors. Retail licenses—Number for sale of								Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
										(a)						
Ahmedabad ...	...	8	6	2	...	4	14	39	86	25	...	...	64	58	...	44
Kaira ...	...	3	.....	...	...	...	...	9	65	16	...	...	15	4	...	9
Panch Mahals	...	2	.....	1	...	...	1	5	35	5	...	...	9	...	...	9
Broach ...	...	3	.....	1	...	...	...	10	30	11	...	...	26	18	...	18
Surat ...	...	8	.....	1	22	...	5	20	21	14	...	...	35	35	...	31
Thana ...	...	18	11	2	...	...	...	29	17	19	...	...	51	46	...	22
Bombay ...	36	60	58	3	148	255	141	294	12	36	...	...	567	593	1	370
Kolaba ...	...	6	5	2	1	...	1	17	17	17	...	...	13	11	1	7
Ratnagiri ...	...	6	.....	...	...	...	1	8	8	15	...	...	12	9	...	6
Kanara ...	...	7	1	1	...	...	...	10	11	16	...	...	4	3	...	4
Dharwar ...	...	8	.....	2	...	...	...	12	14	50	...	...	17	1	...	18
Belgaum ..	...	4	.....	2	6	10	2	16	14	34	...	...	21	14	...	23
Bijapur ...	...	3	.....	2	...	...	...	7	10	21	...	...	3	...	...	4
Sholapur ...	...	7	2	2	...	...	2	11	46	27	...	...	17	...	...	22
Satara ...	...	7	4	4	...	1	1	21	41	23	...	...	19	1	...	22
Poona ...	...	24	13	4	107	13	8	50	48	38	...	...	61	6	...	56
Ahmednagar...	...	7	1	1	...	3	...	16	56	40	...	...	4	...	...	10
Nasik ...	...	6	5	2	...	2	...	17	39	35	...	...	6	6	...	8
West Khandesh	...	3	.....	1	...	...	...	7	31	20	...	...	7	...	...	4
East Khandesh	...	6	.....	...	...	...	1	11	81	54	...	..	...	2	...	2
Total ...	36	196	106	33	284	288	177	609	682	516	...	...	951	807	2	689
Total of previous year...	36	195	113	33	314	258	184	570	684	517	...	...	900	512	2	648

(a) These are combined licenses for retail sale of ganja and bhang only, the consumption of charas is prohibited.

G. L. MACGREGOR,
Commissioner of Excise.

IMPERIAL RETURN IV—CONSUMPTION

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London-proof of the totals of cols. 2, 3 and 4.	Rates of duty.	
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
					(40° U. P.)	(60° U. P.)
					6 12 0 (*a*)	4 8 0 (*a*)
					2 12 0 (*a-1*)	1 13 0 (*a-1*)
					4 8 0 (*a-2*)	3 0 0 (*a-2*)
					(30° U. P.)	
1 Ahmedabad ...	205	66,592	36,688	54,774	2 12 0 (*a-3*)	1 6 0 (*a-3*)
	4,132	4,132	2,436	10,211	2 12 0 (*a-4*)	1 6 0 (*a-4*)
					(40° U. P.)	
					2 4 0 (*a-5*)	1 8 0 (*a-5*)
					30 (U. P.)	
					3 3 0 (*a-5*)	
					(40° U. P.)	
					2 8 0 (*a-5*)	
					(30° U.P.)	
2 Kaira ...	14,763	28,556	...	27,461	3 0 0 (*b*)	
	650	1.367	...	1,275	(40° U. P.)	
					2 8 0 (*b*)	
3 Panch Mahals ...	2,320	3,276	89,125	39,239	2 4 0 (*c*)	1 6 0 (*c*)
	1,465	3,280	...	2,993	2 4 0 (*c-1*)	1 6 0 (*c-1*)
4 Broach ...	16,829	32,779	38,777	46,959	6 12 0 (*d*)	4 8 0 (*a*)
					5 10 0 (*d-1*)	3 12 0 (*d-1*)
					6 12 0 (*e*)	4 8 0 (*e*)
5 Surat ...	34,061	45,351	264,192	156,730	5 10 0 (*e-1*)	3 12 0 (*e-1*)
	*3,028	2,920	7,280	9,515	3 12 0 (*e-2*)	2 8 0 (*e-2*)
	3,685				4 8 0 (*e-3*)	3 0 0 (*e-3*)
						1 2 0 (*e-4*)
6 Thána ...	...	22,666	414,335	179,333	6 12 0 (*f*)	4 8 0 (*f*)
	...	250	12,223	5,039	5 10 0 (*f-1*)	3 12 0 (*f-1*)
					4 8 0 (*f-2*)	2 10 0 (*f-2*)
7 Bombay ...	...	662,855	13,698	403,192	7 12 0	5 0 0
8 Kolaba ...	...	45,916	69,295	55,268	5 10 0	3 12 0
	...	1.520	1,910	1,676		
9 Ratnagiri ...	...	28,230	75,649	47,197	4 8 0 (*g*)	3 0 0 (*g*)
						2 4 0 (*g-1*)
					(30° U. P.)	
10 Kanara. Below-ghat	12,074	...	11,595	13,510	3 6 0	
					(40° U. P.)	
Above-ghat	3,795	4,277	7.411	8,187	2 12 0	4 8 0
					6 12 0	
11 Dharwar ...	3,916	37,655	31,714	38,020	6 12 0	4 8 0
	...	6,016	195	3,688		
12 Belgaum ...	11,262	27,363	23,913	33,866	6 12 0	4 8 0
	337	6,515	4,006	5,747		
13 Bijapur ...	2,580	7,867	16,607	13,129	6 12 0	4 8 0
	1	325	1,060	640		
14 Sholapur ...	2,060	9,043	41,915	23,658	6 12 0	4 8 0
	125	410	2,050	1,153		
15 Satara ...	540	9,584	12,366	11,074	6 12 0	4 8 0
	3,280	2,146	...	3,584		
16 Poona ...	...	71,457	55,892	65,231	6 12 0	4 8 0
	...	2,090	1,040	1,640		
17 Ahmednagar ...	255	12,220	14,301	13,231	6 12 0	4 8 0
					6 12 0 (*h*)	4 8 0 (*h*)
					(30° U. P.)	1 8 0 (*h-1*)
					3 3 0 (*h-1*)	3 12 0 (*h-2*)
18 Nasik ...	65	13,275	67,760	35,115	(40 U. P.)	
					5 10 0 (*h-2*)	
					5 10 0 (*i*)	3 12 0 (*i*)
19 West Khandesh ...	1,246	2,147	150,787	75,473	(30° U. P.)	1 8 0 (*i-1*)
			†32,495		3 3 0 (*i-1*)	
					(40° U. P.)	
20 East Khandesh ...	...	4,230	110,512	46,743	6 12 0 (*j*)	4 8 0 (*j*)
					5 10 0 (*j-1*)	3 12 0 (*j-1*)
1925-1926 ...	106.561	1,135,339	1,578,986	1,387,390	.....	.....
	13,675					
Total...	*3.028	37,412	32,200	47,171		
1924-1925 ...	111,405	1,353,698	1,677,772	1,561,311	.....	.....
	11 846					
	*3,530	45,722	33.712	51.357		

* 25° U. P. † Issues to Akrani out-still area.

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*contd.*

Name of District.	Foreign liquors other than Commercial spirits.				
	Imported liquors.			Liquors manufactured in India paying duty at tariff rates.	
	Spirits in Imperial gallons London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	7	8	9	10	11
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	15,113	622	15,838	130	.....
2 Kaira	643	19	2	.....	.....
3 Panch Mahals	221	8	301	.....	.....
4 Broach	3,371	143	525	.....	.....
5 Surat	6,516	421	2,356	.....	.....
6 Thána	4,290	226	6,139	.....	...
7 Bombay	132,451	21,885	209,547	6,940	4
8 Kolaba	1,185	127	1,073	20	.....
9 Ratnagiri	405	34	38	.....	.....
10 Kanara ... Below-ghat ... / Above-ghat ...	439	149	420	.....	.....
11 Dharwar	4,006	283	3,534	.....	.....
12 Belgaum	3,323	867	63,157	29	22,666
13 Bijapur	553	28	219	.....	.....
14 Sholapur	4,302	126	5,773	.....	.....
15 Satara	3,311	244	2,854	.....	.....
16 Poona	26,416	3,842	120,559	.....	.....
17 Ahmednagar	2,194	193	29,356	.....	.....
18 Nasik	2,677	336	34,356	.....	.....
19 West Khandesh	1,785	47	147	.....	.....
20 East Khandesh	4,059	242	3,150	.....	.....
Total ... 1925-26 ...	*217,240	29,792	499,344	*7,119	22,670
Total ... 1924-25 ...	*227,187	32,122	466,662	*5,366	21,580

* These are Imperial gallons only, not London proof.

IMPERIAL RETURN IV—CONSUMPTION—*contd.*

Name of District.	Commercial spirits.			Opium and other drugs.	
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues in seers of excise Opium.	Retail sales in seers of other Opium.
1	12	13	14	15	16
	Gallons.	Gallons.	Gallons.	Seers.	Seers.
1 Ahmedabad	40	8,816	.....	3,667	.....
2 Kaira	.....	1,004	.....	2,654	.....
3 Panch Mahals	.....	228	.....	2,247	.....
4 Broach	.....	1,266	.....	1,502 720	.....
5 Surat	.....	6,293	.....	560 60	.....
6 Thana	.....	1,503	.....	309 7	.....
7 Bombay	2,134	340,165	.....	3,286 2,560	.....
8 Kolaba	.....	1,051	3	156	.....
9 Ratnagiri	2	254	.....	29	.....
10 Kanara. Below-ghat ...	.....	352	.....	47	.....
10 Kanara. Above-ghat ...					
11 Dharwar	.....	2,504	.....	189 45	.....
12 Belgaum	.....	3,873	.....	186 60	.....
13 Bijapur	.....	551	.....	70 30	.....
14 Sholapur	.....	1,106	.....	2,677 674	.....
15 Satara	.....	727	.....	1,005 611	.....
16 Poona	10	8,728	.....	3,206 361	.....
17 Ahmednagar ...	.....	895	.....	2,291	.....
18 Nasik	.....	1,234	.....	663 10	.....
19 West Khandesh ...	.....	129	.....	374	.....
20 East Khandesh ...	.....	896	.....	1,680	.....
Total ... 1925-26 ...	2,186	381,575	3	(*k*) 24,551 (*k-1*) 7,385	.....
Total ... 1924-25 ...	2,186	365,300	3	26,311 7,346	.....

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*contd.*

Name of District.	Opium and other drugs—*contd.*				
	Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers of Charas.	Retail sales in seers of Ganja.
1	17	18	19	20	21
	Rs.	Rs.	Lbs. ozs. grs.	Seers.	Seers.
1 Ahmedabad... ...	75	.....	.....	.....	2,194
2 Kaira	75	.....	.....	.....	807 9
3 Panch Mahals ...	75	.....	.....	.....	247 263
4 Broach	75	.....	0 12 203	.....	902
5 Surat	75	.....	3 0 97	.....	800
6 Thana	75	.....	.....	.....	950 26
7 Bombay	75	.....	42 15 82	.. ...	10,203
8 Kolaba	75	.....	.....	.....	621 14
9 Ratnagiri	75	.....	.....	.....	411
10 Kanara. Below-ghat .	75	.....	.....	.....	822
10 Kanara. Above-ghat .					
11 Dharwar	75	.....	.....	.....	4,292 1,433
12 Belgaum	75	.....	1 3 39	.....	1,610 875
13 Bijapur	75	.....	0 6 191	.....	1,068 117
14 Sholapur	75	.....	7 2 355	.....	3,439 660
15 Satara	75	.....	.....	.....	2,586 2,176
16 Poona	75	.....	.....	.....	4,572 587
17 Ahmednagar ...	75	.....	.....	.....	2,323
18 Nasik	75	.....	.....	.....	2,559
19 West Khandesh ...	75	.....	.....	.....	682
20 East Khandesh ...	75	.....	.....	.....	3,353
Total ... 1925-26 ...	.....	.....	55 8 92	.....	(*m*) 44,441 6,160
Total ... 1924-25 ...	.....	.....	60 6 20	.....	47,752 5,777

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*concld.*

Name of District.	Opium and other drugs—*concld.* Retail sales in seers of Bhang and its preparation.	Retail sales of Cocaine in lb., oz. and grs.	Remarks.
1	22	23	24
1 Ahmedabad... ...	Seers. 463	Lbs. ozs. grs. 0 11 191	(*a*) Ahmedabad City, Cantonment and 5 miles round.
			(*a-1*) Prantij Táluka.
2 Kaira	244	0 1 112	(*a-2*) Rest of the district.
	1		(*a-3*) Deesa Cantonment.
3 Panch Mahals ...	131	0 0 362	(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Táluka.
	113		
4 Broach	124	0 0 124	(*a-5*) Katosan Táluka.
			(*b*) The whole of the Kaira District.
5 Surat	314	0 1 73	(*c*) Whole of the Panch Mahals district and Bhadarwa, Dodka and Pandu Mewás States.
6 Thana	213	0 0 145	(*c-1*) Sankheda Mewás in the Rewa Kántha Agency.
	2		(*d*) Broach City and 5 miles round.
			(*d-1*) Rest of the district.
7 Bombay	4,119	16 8 363	(*e*) Surat City and 5 miles round and Bulsar town.
8 Kolaba	72	0 0 22	(*e-1*) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town) and towns of Párdi and Umarsadi.
	2		
9 Ratnagiri	7	0 1 377	(*e-2*) Bárdoli, Mándvi and Chikhli Tálukas and eastern part of Bulsár.
10 Kanara. Below-ghat .	1	0 0 4	(*e-3*) Jaláipur and Párdi Tálukas (except the towns of Párdi and Umarsadi).
Above-ghat .			(*e-4*) The Dángs.
11 Dharwar	6	0 0 230	(*f*) Sálsette and Bassein Tálukas including the Thana, Kurla, Bandra and Bassein towns.
12 Belgaum	10	0 1 14	(*f-1*) Rest of the district (except Umbergaon Petha).
	3		
13 Bijapur	8	0 0 13	(*f-2*) Umbergaon Petha.
			(*g*) Ratnagiri district.
14 Sholapur	47	0 0 303	(*g-1*) Shops on Goa Frontier.
	2		(*h*) Násik City.
15 Satara	20	0 0 108	(*h-1*) Peint Táluka.
	10		(*h-2*) Rest of the district (except Peint Táluka).
16 Poona	872	0 5 250	
	10		(*i*) Whole district (except Nawapur Taluka).
17 Ahmednagar ...	134	0 0 32	(*i-1*) Navápur Táluka.
18 Nasik	317	0 0 138	(*j*) Rhusával Town.
			(*j-1*) Rest of the district.
19 West Khandesh ...	75	0 0 98	(*k*) Exclusive of issues to— Seers.
			Aden 47
20 East Khandesh ...	484	0 0 424	(*k-1*) Exclusive of issues to— Seers.
			Baroda Cantonment ... 29
Total ... 1925-26 ...	7,661	18 3 320½	Rajkot 8,182
	143		Palanpur 1,731
			Sadra 1,199
1924-25 ...	8,498	27 7 246½	(*m*) Exclusive of 300 seers of majum in Nasik.
	256		

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

G. L. MACGREGOR,
Commissioner of Excise.

IMPERIAL RETURN IV-A

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of excisable articles.	Imports.												Exports.			
	Duty paid.								In bond.				Duty paid.		In bond.	
	From Madras.	From Goa.	From Calcutta.	From United Provinces.	From Secunderabad.	From Bangalore.	From Amritsar.	Total.	From Hoshiarpur.	From United Provinces.	From Madras.	Total.	To	Total.	To	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.		Gals.				
Wines	152	52	...	...	...	...	...	204	...	...	...	...	...	...	...	...
Spirits	952	...	72	276	...	...	507	1,807	...	3,241	...	3,241	...	...	...	...
Beer	1,718	...	...	...	...	72	...	1,790	...	...	...	...	...	...	...	...
Rum	...	...	...	856	..	...	60	916	...	2,756	...	2,756	...	...	...	...
Milk Panch ...	...	...	52	...	...	...	...	52	...	...	...	...	...	...	...	...
Spirituous Medicinal Preparations.	...	...	1,828	...	...	...	...	1,828	...	...	...	...	...	...	305	305
Stone Ginger Essenses...	...	...	...	...	4	...	...	4	...	...	...	...	...	...	...	...
Eau-de-Cologne ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
									Mds.			Mds.				
Bhang	...	...	...	...	...	...	...	...	149	...	...	149	...	...	...	...
Ganja	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

G. L. MacGREGOR,
Commissioner of Excise.

IMPERIAL RETURN V

B 1—10

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000 of population.				
							Country spirit.			Opium.		Hemp drugs.		Country spirit.			Opium.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.						Out-still area	Distillery area.			
		3			5			7		8		9			11		12	
1	2	Urban.	Rural.	4	Urban.	Rural.	6	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	10	Urban.	Rural.	Urban.	Rural.
1. Ahmedabad	...	16	3,800	...	351	540	...	1·0	152	0·9	56	1·0	422	...	4·6	4·6	5·1	12·6
2. Kaira	...	62	1,533	...	112	599	...	5·6	27	7·7	27	7·7	192	...	9·8	9·5	7·1	9·5
3. Panch Mahals	...	9	1,597	...	40	335	...	2·2	38	4·5	48	4·5	552	...	10·0	12·5	5·0	9·9
4. Broach	...	5	1,462	..	62	245	...	0·6	58·48	0·8	61	1·2	209	...	13·0	10·2	9·7	9·8
5. Surat	...	5·5	1,647·5	...	144	530	...	0·4	14·2	0·8	117·7	0·9	205 9	...	9·7	21·9	4·9	2·6
6. Thana	...	24·7	3,551·3	...	117	795	...	1·4	19·7	4·9	295·9	4·9	253·7	...	15·4	22·6	4·3	1·5
7. Bombay	...	22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	...	...	20·2	...	1·0	...
8. Kolaba	...	10	2,150	...	42	521	...	1·4	32·6	1·4	215	1·4	215	...	16·7	12·7	16·7	1·9
9. Ratnagiri	...	18	3,980	...	48	1,106	...	2·6	35·2	4·5	995	4·5	361·8	...	14·6	10·2	8·3	0·4
10. Kanara	...	34	3,915	...	54	348	...	3·8	76·8	4·9	978·8	4·9	435	...	16·7	14·7	13·0	1·1
11. Dharwar	...	9·5	4,594·5	...	155	882	...	1·1	46·9	2·4	459·5	1·9	1,03·1	...	5·8	11·1	2·6	1·1
12. Belgaum	...	16·7	4,632	...	73	880	...	1·9	68·1	2·4	661·7	2·1	178·2	...	12·3	7·7	9·6	0·8
13. Bijapur	...	5	5,702	...	78	719	...	0·6	167·7	1·2	950·3	1·2	335·4	...	11·5	4·7	5·1	0·8
14. Sholapur	...	58	4,498	...	169	573	...	5·3	300	7·2	118·4	8·3	224·9	...	6·5	2·6	4·7	6·6
15. Satara	...	17	4,891	...	92	934	...	1·3	232·9	1·5	163	1·7	37b 2	...	14·1	2·2	12·0	3·2
16. Poona	...	30	5,336	...	238	771	...	1·3	280·8	1·2	222·3	1·4	333·5	...	9·7	2·5	10·1	3·1
17. Ahmednagar	...	8	6,620	...	58	673	...	1·6	551·7	1·6	129·8	1·3	194·7	...	8·6	1·8	8·6	7·6
18. Nasik	...	21	5,858	...	119	714	...	2·1	109·8	2·3	195·3	2·3	225·3	...	8·4	8·0	7·6	4·2
19. West Khandesh	304	7	5,187	13	74	555	50·7	0·9	71	1·0	216·1	1 0	399	46·1	10·8	13·2	9·5	4·3
20. East Khandesh	...	19	4,532	...	168	907	...	1·6	50·4	1·6	65·7	1·6	107·9	...	7·1	9·9	7·1	7·6
Total ...	304	397·4	75,486·3	13	3,370	12,627	50·7	0·9	65 0	2·4	146·6	2·2	228·1	46·1	13·1	9·2	5·0	4·1
Total of previous year. ...	304	397·4	75,486·3	13	3,370	12,627	51	0·9	63·8	2·4	145	2·1	227	46	13·1	9·4	5·0	4·1

IMPERIAL RETURN V—*contd.*

Name of District.	Number of shops per 100,000 of population – *contd.*		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
						Country spirit (distillery areas).			Opium drugs.			Hemp drugs.			
	Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	13														
	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad	4·6	1·7	6·15	0·41	0·30	10·74	14·66	25·40	47·00	20·44	67·44	24·93	28·71	53·64	2·07
2. Kaira	7·1	1·3	3·8	0·24	0·15	4·55	5·25	9·80	47·00	13·73	60·73	13·88	11·02	24·90	0·67
3. Panch Mahals	5·0	0·9	10·46		0·10	3·50	2·08	5·58				7·88	4·27	12·15	0·68
4. Broach	6·4	2·9	15·30	0·49	0·33	9·56	8·62	18·18	47·21	16·18	63·39	19·55	16·65	36·20	3·50
5. Surat	4·2	1·5	23·25	0·08	0·17	6·97	3·79	10·76	46·97	27·11	74·08	19·92	16·11	36·03	5·23
6. Thana	4·3	1·8	19·66	0·03	0·13	11·17	5·24	16·41	47·11	37·11	84·22	3·65	12·91	16·56	3·91
7. Bombay	3·1	...	34·28	0·28	1·22	13·04	5·54	18·58	47·00	30·94	77·94	24·25	15·68	39·93	8·69
8. Kolaba	16·7	1·9	9·82	0·03	0·12	9·74	7·86	17·60	46·92	53·83	100·75	7·66	26·38	34·04	1·85
9. Ratnagiri	8·3	1·0	4·09	0·003	0·04	7·47	8·16	15·63	47·10	75·28	122·38	21·00	35·73	56·73	0·96
10. Kanara	13·0	2·6	5·40	0·01	0·20	7·03	5·30	12·33	46·85	16·28	63·13	20·00	17·89	37·89	1·12
11. Dharwar	3·2	5·1	3·67	0·02	0·41	11·19	8·28	19·47	47·28	32·45	79·73	27·27	15·76	43·03	1·47
12. Belgaum	11·0	3·0	3·55	0·02	0·47	10·88	5·34	16·22	46·97	9·42	55·39	19·13	20·88	40·01	1·03
13. Bijapur	5·1	2·3	1·65	0·01	0·14	11·00	6·67	17·67	47·17	76·13	123·30	11·91	20·70	32·61	0·64
14. Sholapur	4·1	3·5	3·19	0·36	0·47	10·89	11·05	21·94	47·01	27·32	74·33	23·05	18·68	41·73	1·48
15. Satara	10·9	1·4	1·08	0·10	0·25	11·05	10·96	22·01	46·99	34·34	81·33	30·22	13·37	43·59	0·44
16. Poona	9·2	2·1	6·46	0·32	0·54	11·30	9·83	21·13	47·01	48·40	95·41	27·12	17·06	44·18	2·23
17. Ahmednagar	10·3	5·1	1·81	0·31	0·34	11·34	11·95	23·29	47·01	49·04	96·05	34·60	25·07	59·67	0·94
18. Nasik	7·6	3·6	4·22	0·08	0·35	9·27	11·71	20·98	47·02	92·39	139·41	18·11	19·58	37·69	1·14
19. West Khandesh	9·5	2·3	11·76	0·06	0·12	5·92	6·44	12·36	46·96	117·52	164·48	14·73	25·09	39·82	1·63
20. East Khandesh	7·1	4·6	4·35	0·16	0·36	9·45	16·93	26·38	47·00	78·95	125·95	20·97	16·47	37·44	1·48
Total ...	5·5	2·6	8·67	0·15	0·33	10·17	6·91	17·08	47·02	37·04	84·06	23·12	17·83	40·95	2·16
Total of previous year...	5·5	2·6	9·76	0·16	0·35	10·46	6·45	16·91	45·03	36·88	81·91	25·33	14·85	40·18	2·32

G. L. MACGREGOR,
Commissioner of Excise.

No. P.-475—E

GENERAL DEPARTMENT.

Office of the Commissioner in Sind.

Government House, Karachi, 26th August 1926.

Subject.—Excise Administration Report for the year 1925-26.

Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind, Excise Department, for the year 1925-1926.

Country spirit.

2. The consumption of country spirit fell from 129,000 to 127,000 proof gallons showing a further drop of exactly the same amount as in the past year. It is principally attributed to—

(1) the closure of two retail shops ;

(2) the competition of the cheaper brands of foreign liquor.

The reduction is mostly contributed by Karachi, Hyderabad and Sukkur districts. It is, however, very doubtful how far the apparent decrease in consumption is real. There is considerable smuggling from Kelat territory into the Sukkur district, while from Khairpur there is a steady import of flavoured liquor into the Hyderabad district. The Commissioner is informed that it is almost as easy to obtain a bottle of this liquor in Hyderabad City as it is to get boot-leg liquor in the United States. During the year a steam-heated pot still has been installed at the Kotri distillery and superior and extra superior flavoured qualities of liquor have since been distilled and are ready for being put on market in sealed bottles. It is hoped that these varieties will find such favour as to reduce the temptation to smuggle Khairpur liquor : but this is somewhat doubtful as the Khairpur liquor is most carefully manufactured with, it is said, a hundred ingredients, and people are bound to try to get the liquor they prefer.

Foreign liquor.

3. There was an increase of 69,000 gallons in the gross imports of foreign liquor by sea of which nearly 50 per cent. was contributed by fermented liquors. Cheap varieties of French and German brands are said to be resorted to, to a much a larger extent in competition with country spirit and the exchange being also favourable the imports for the Punjab and North-West Frontier Province were on a larger scale. This import does not represent any increase of consumption in Sind where there has been a decrease of 4,600 gallons. This was entirely due to a large decrease in the consumption of malt liquor manufactured in India, which was attributable to the higher prices necessitated by the doubling of the license fees of wholesale and " off " shops in almost all cases.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years was as under:—

Year.	Bhang Seers.	Charas Seers.	Ganja Seers.
1923-24	108,500	5,900	1,200
1924-25	106,700	4,600	1,150
1925-26	84,700	4,200	1,200

The decrease in the consumption of bhang is attributable to the experimental discontinuance of the sale of 'Ghundi' bhang and the closure of 12 retail shops.

The decrease in the consumption of charas is partly due to smuggling from the Punjab, and partly to the high selling prices charged by the retailers who by reason of the auction system of disposal of shops are not restricted to fixed prices.

In the case of drugs as in that of liquor, the satisfaction at the decrease in consumption must be tempered by the knowledge that smuggling exists.

Toddy.

5. The consumption of toddy fell from 20,000 to 16,500 gallons. The chief place of consumption is Karachi. The licensee was unable to secure a sufficient number of date trees for tapping and had in addition to charge high prices as he took up the shop for a heavy license fee after keen competition.

Opium.

6. The consumption of this intoxicant also fell from 6,000 to 5,600 seers. The decrease chiefly occurred in Karachi and Sukkur districts and is attributed to the smuggling of foreign opium and the high prices charged by licensees.

Financial results.

7. The gross revenue of the department collected in the province amounted to Rs. 43,52,000 against Rs. 43,45,000 in the preceding year. The net revenue, after deducting the total expenditure debitable to 6-Excise, amounted to Rs. 38,96,000, showing a decrease of Rs. 1,250 only, which does not call for any comment.

Sind Excise Intelligence Bureau.

8. The Bureau continues to do useful work: 24 supplements having issued during the year.

9. *General.*—The policy laid down by Government, namely the reduction of consumption largely by the levy of higher fees and rates would appear to have been successfully followed, since local consumption decreased very considerably, while the gross revenue rose by Rs. 7,000. But with the admitted facilities for smuggling, it is clear that the reduction in consumption must be accompanied by good detective work. It is

very satisfactory to note that the record shows a marked advance. The figures are as follows :—

	Offences detected.				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1924-25	66	177	3	77	323
1925-26	91	179	4	89	363

Several of the captures were very creditable. But smuggling must continue, and can only be kept in check by local effort, locally supervised and working in close conjunction with the local police and revenue forces. The circumstances of the Province can hardly be appreciated by officers who have not done several years service in it. Prevention of smuggling is exceedingly difficult since the Province is surrounded by Indian States, with barren mountain ranges on the one side and pathless deserts on the other, which can in each case be crossed any where by men with local knowledge, and are impossible to watch. In addition there is the Khairpur State, an integral part of Sind, but with a frontier of river and in some places desert which can be easily traversed. The administration in Khairpur is chaotic and utterly corrupt, and though the Adviser is attempting to introduce Excise reforms, it is doubtful whether he will be able to do so effectively. The smuggling can only be checked by watchfulness of the Excise Department in Sind, and by arrangements with the political authorities and important Indian Chiefs and Sardars across the border. This can only be done by the local Sind officers who are in close touch with those in authority in neighbouring territory.

Notwithstanding the prevalence of smuggling, Sind continues a sober Province. The Sindhi Hindu will have his liquor on festive occasions, but it would be difficult to prove that he is any the worse for it. The Muhammedan continues to abjure liquor, though some amount is consumed by certain of the Baluchis in addition to what they smuggle for the Hindus. Drinking classes, except the few cases which have come in from the Presidency, are practically unknown.

After a careful examination of the Excise staff in Sind, the Commissioner has come to the conclusion that the material is quite as good as that in the Presidency. A large number of men of good class apply for places, and it is only necessary to see that they are properly trained and supervised. It is very desirable, as before observed, that they should work closely with the Police and Revenue Departments and this is only possible if they continue to be under the local officers.

The hours during which licensed premises are open have been considerably restricted, and rightly so. But the Commissioner has received numerous complaints about the difficulty of Presidency hours being

adopted, or approximately adhered to, owing to the differences of climate and custom.

The Superintendent is not able to speak with personal knowledge of the work of his staff during the year. The Commissioner is glad to record that the Deputy Superintendents did their work quite satisfactorily. Mr. Clifford the late Superintendent retired at the close of the year, after performing much good work. The Commissioner has no doubt that his successor will continue the work of rendering the Department fit to meet its increasingly difficult duties.

P. R. CADELL,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department,
Bombay.

No. P.-151 of 1926

SIND SALT AND EXCISE DEPARTMENT

From

H. M. KIRKWOOD, Esquire,

Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

Superintendent's Office:

Karachi, dated 17th August 1926.

Subject.—Excise Administration Report, 1925-26

Sir,

Introduction.—I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department for the province of Sind for the financial year 1925-26.

2. *Personnel of the Department.*—Charge of the Department was held by Mr. C. Clifford throughout the year.

Three appointments of Assistant Inspectors for Country Liquor Warehouses at Karachi, Kotri and Sukkur were transferred from the Executive to the clerical line with effect from 1st March 1925.

A temporary establishment of one Assistant Inspector, one clerk and nineteen petty officers was sanctioned for Private Salt Works at Maurypur.

Shikarpur Town was separated from Shikarpur Circle and was placed in charge of an Assistant Inspector, *vide* Commissioner in Sind's No. 8779-X, dated the 30th September 1925.

No other changes of importance took place in the personnel, which forms part of the establishment of the combined Salt and Excise Department. Details of the establishment are given in appendix L. It includes three Inspectors, two Assistant Inspectors and fifty-nine men of lower ranks stationed at Salt Works, and three Inspectors, four Assistant Inspectors and thirty-two men engaged exclusively on excise duties at the Distillery, Warehouses, and Examining Excise Office, etc. The duties of the remainder embrace the protection of both Salt and Excise revenue.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year:—

(*a*) The excise duty on Bhang was raised from Rs. 1-8-0 to Rs. 2 per seer with effect from 1st April 1925 (G. R. No. 2195/24, dated the 11th February 1925, R. D.).

(*b*) The excise duty on Indian-made foreign liquors was reduced from Rs. 21-14-0 to Rs. 17-8-0 per proof gallon (G. R. No. 9913, dated the 4th November 1925, R. D.).

(*c*) The cost price of Ghazipur opium charged to Local Governments was reduced from Rs. 30 to Rs. 28 per seer from 1st April 1925 (G. R. No. 3746/24, dated the 7th January 1926, R. D.).

(*d*) Foreign liquors up to a limit of two quart bottles brought by a passenger or imported by post into Karachi for personal use was exempted from payment of vend fee (G. N. No. 2778/24, dated the 25th May 1925, R. D.).

(*e*) The limit of import of powdered opium from the Ghazipur Opium Factory for medicinal preparations was reduced from 10 lbs. to 5 lbs. (G. R. No. 3832/24, dated the 20th May 1925, R. D.).

(*f*) Assistant Excise Inspectors were empowered to inspect cocaine and opium accounts of licensed medical practitioners (G. R. No. 2992/24, dated 8th May 1925, R. D.).

(*g*) Rules for the import of Indian-made foreign liquor on payment of Excise duty in the province of export for subsequent adjustment by book transfer to the Excise accounts of the Bombay Presidency were introduced (G. R. No. 8093, dated the 11th May 1925, R. D.).

(*h*) Excise restrictions on the transmission of cocaine and other dangerous drugs by the Inland Post were removed under Government Resolution No. 8636, dated the 29th May 1925, Revenue Department.

(*i*) Fees for the privileges of vend of foreign liquor in Sind were revised with effect from 1st April 1925 (G. R. No. 102-C, dated 25th February 1925, R. D.).

(*j*) A revised form for the retail sale of Bala Golis for the Province of Sind was approved in Government Resolution No. 1485/24, dated the 28th August 1925.

(*k*) Storage and sale of ghundis of bhang were discontinued with effect from 1st April 1925 (Commissioner in Sind's No. 2829-X, dated the 12th January 1924).

Consumption of Excisable Articles

4. *Foreign Liquors* (*imports*).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and non-potable spirits.
	Gls.	Gls.	Gls.	Gls.	Gls.
1923-24	545,022	31,516	2,600	160,444	33,332
1924-25	806,173	50,640	2,941	190,510	11,151
1925-26	839,274	52,317	4,843	213,788	20,313
	+ 33,101	+ 1,677	+ 1,902	+ 23,278	+ 9,162

The increase under fermented liquors occurred in imports of bottled beer from Germany and the Netherlands. Bulk beer which comes almost wholly from the United Kingdom, on the other hand, recorded a decline. This is mainly due to the increased consumption by soldiers of continental bottled beer which is not only lighter but also much cheaper than English bulk Beer. The rise in imports of wines and liqueurs is accounted for by a larger demand from the Punjab and the Frontier Provinces due to lower prices on account of a favourable exchange. The increase under potable sprits is attributable to larger imports of cheap sprits from France and the United Kingdom. The increase under non-potable spirits is due to the fact that larger quantities of rectified spirit were imported from Java for denaturation at the Custom House. The facilities allowed to importers to denature their spirit and the cheapness of the denaturants have made it possible for local merchants to compete with traders importing denatured spirit at other ports.

Foreign liquor consumption.—For sale at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad and Sukkur where the population is denser. Variations calling for remarks are furnished below in the subjoined table.

Year	Sale			
	Fermented liquors (bulk gallons)		Potable spirits (proof gallons)	
	Imported	Indian	Imported	Indian
1924-25	302,846	24,572	48,735	202
1925-26	304,556	15,409	51,704	33
	+1,710	— 9,163	+2,969	— 169
	— 7,453		+2,800	

The decrease in the consumption of Malt liquor can only be accounted for by the higher retail prices demanded on account of the doubling of the license fees of wholesale and off shops. The rise in the sale of imported potable spirits and the decline in that of Indian made spirit are due to the competition of cheap brands of French Spirits.

5. *Denatured Spirit* (*Appendix E*).—Only 4 gallons of denatured spirit were imported by sea during the year, the denatured spirit shown as of foreign origin in the subjoined table being imported as Rectified Spirit

and denatured in this country. The sales at retail shops compare as follows with those of the two preceding years :—

Year	Of Foreign Origin Gallons 50° O. P.	Of Indian Origin Gallons 50° O. P.	Total Gallons
1923-24	8,795	200	8,995
1924-25	10,157	234	10,391
1925-26	15,248	....	15,248
	+5,091	−234	+4,857

The increase was chiefly in Karachi Town where more denatured spirit was used for domestic and industrial purposes.

6. *Country Spirit* (*Appendix C—I*).—The consumption of Country Spirit during the year compares as follows with that of the previous three years; (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District	1922-23	1923-24	1924-25	1925-26	Variations in 1925-26
1	2	3	4	5	6
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi	57,843	58,051	57,193	54,537	−2,656
Hyderabad	35,783	31,292	29,887	28,753	−1,134
Nawabshah	7,888	9,817	9,645	10,929	+1,284
Thar Parkar	3,954	4,735	4,688	5,109	+421
Sukkur	12,780	11,736	13,288	12,542	−746
Larkana	10,481	10,537	10,670	10,787	+117
Upper Sind Frontier ..	4,561	4,747	4,054	4,442	+388
Total ..	133,290	130,915	129,425	127,099	−2,326

The increase in Nawabshah district is due to the closure of some of the border shops of Khairpur State. The rise in Thar Parkar district is due to the increased population on account of the Lloyd Barrage. The slight increase in sales of Larkana and Upper Sind Frontier districts is due to less smuggling from Kalat. The main reasons for the net decrease in the Province as a whole are :

(1) The closure of two retail shops.

(2) The competition of cheap brands of imported spirits.

The per capita consumption (Appendix C-I column 11) compares as follows with that of the previous three years :—

District	1922-23 Drams L. P.	1923-24 Drams L. P.	1924-25 Drams L. P.	1925-26 Drams L. P.
Karachi	5·12	5·14	5·06	4·83
Hyderabad	3·00	2·62	2·50	2·41
Nawabshah	0·90	1·13	1·11	1·25
Thar Parkar	0·48	0·57	0·57	0·62
Sukkur	1·20	1·10	1·25	1·18
Larkana	0·84	0·85	0·86	0·87
Upper Sind Frontier ..	0·91	0·95	0·81	0·89
Total ..	1·95	1·92	1·89	1·86

7. *Toddy.*—Toddy was sold at Karachi (and its suburb Malir), Kotri, Hyderabad and Sukkur only. The sales during the year under report compare as follows with those of the three previous years :—

District	1922-23	1923-24	1924-25	1925-26
	Gallons	Gallons	Gallons	Gallons
Karachi	8,020	14,675	18,251	14,218
Hyderabad Town ..	191	2,210	1,870	1,682
Sukkur Town	216	258	68	661
Larkana Town	....	101	....	....
Total ..	8,427	17,244	20,189	16,561

The decrease in the sales of toddy is partly due to the contractors being unable to secure a sufficient number of date trees for tapping operations and partly due to the high price charged at Karachi on account of heavy license fees.

8. *Opium.*—Five thousand six hundred and twenty seers of Opium were sold as compared with 5,994 seers in the previous year and 5,897 in 1923-24. The decrease chiefly occurred in Karachi and Sukkur districts and is attributed to the smuggling of foreign Opium and the high prices charged by the licensees. Lbs. 4, 6 ozs. 50 gr. of Opium was used for Veterinary or Quasi Veterinary purposes during the year under report.

9. *Hemp Drugs, Ganja.*—The small increase of sixty-five seers needs no remarks.

Bhang.—The sales of Bhang decreased by 21,986 seers. The decrease was partly due to an increase in the duty from Rs. 1-8-0 to Rs. 2 per seer which affected the retail selling prices and partly to the discontinuance of the sale of Ghundis and the closure of 12 retail shops.

Charas.—There was a decrease in the consumption of Charas of 407 seers which was due to smuggling from the Punjab and to the high selling prices charged by retailers.

10. *Cocaine.*—The sale of Cocaine by qualified Medical Practitioners and by Chemists and Druggists which is permitted on prescription only compares as follows with that of the previous year :—

Year	lbs.	oz.	grs.
1924–1925	2	8	434
1925–1926	2	10	367

The small increase is due to two new licenses being granted to Registered Medical Practitioners during the year.

REVENUE (IMPERIAL RETURN No : I)

11. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realised during 1925-26 with that of the previous four years :—

Head of Revenue	1921-22	1922-23	1923-24	1924-25	1925-26.	Variations in 1925-26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign ..	1,25,999	4,08,325	3,61,198	4,44,104	4,52,432	+8,328
2 Country Siprit.	20,36,978	22,03,710	24,49,317	22,24,047	22,23,087	−960
3 Toddy ..	2,547	3,500	3,306	6,888	10,350	+3,462
4 Opium ..	4,30,728	3,65,948	4,01,561	5,97,058	5,80,763	−16,295
5 Intoxicating Drugs ..	8,12,590	7,93,775	9,13,542	8,64,700	7,83,656	—81,044
6 Fines, Forfeitures and miscellaneous ..	1,35,964	1,81,025	1,78,928	2,08,646	2,10,702	+2,056
Add Refunds ..	..	..	..	..	90,978	+90,978
Total ..	35,44,806	39,56,283	43,07,852	43,45,443	43,51,968	+6,525

Note.—Figures for the year 1924-25 under each head represent gross realizations while figures for that of year 1925-26 show net realization (see Government Memorandum No. 4042-C-24, dated the 5th September 1925).

The causes of variations are dealt with below under the various heads.

12. *Foreign Liquors.*—The increase of Rs. 8,328 comprises :—

(1) A decrease of Rs. 10,618 in the realizations from the duty on Indian made rum and beers imported from other provinces. Imports suffered from the competition of cheap German beers and spirits.

(2) An increase of Rs. 18,946 in the license and vend fees due to license fees on foreign liquor having been enhanced with effect from 1st April 1925 (G. R., R. D., No. 102-C dated the 25th February 1925).

13. *Country Spirit.*—The variations being small call for no explanation.

14. *Toddy.*—The increase of Rs. 3,462 is the result of higher bidding at the Toddy auctions in Karachi Town.

15. *Opium.*—The decrease of Rs. 16,295 comprises :

(1) a decrease of Rs. 20,460 under gross receipts on issues of Excise Opium owing to a decline in the demand, and

(2) an increase in the license fees of Rs. 4,165 due to competition at the auctions.

16. *Hemp Drugs.*—The decrease of Rs. 81,044—Rs. 10,594 in duty and Rs. 70,450 in vend fee—is the result of a decrease in the consumption of these drugs specially Bhang on account of the discontinuance of the sale of Ghundis and the closure of 19 shops.

17. *Miscellaneous.*—The increase of Rs. 2,056 under this head is chiefly due to larger receipts from fines and forfeitures.

Expenditure and Net Revenue

18. *Expenditure.*—The total expenditure on the Combined Salt and Excise Department in Sind amounted to Rs. 5,26,687 (Imperial Return II). The share of this debitable to 6-Excise compares as follows with that of the previous year :—

	Rs.
1924-25	3,65,587
1925-26	3,64,773
Decrease in 1925-26	814

The net decrease is explained as follows :—

	Rs.	Rs.	
Decrease under :—			
(1) Rewards ..	1,190		
(2) Contingencies and special charges—Conveyance of Excise Opium.	307		
(3) Cost of Opium supplied to Excise Department.	21,584		Cost of Opium reduced from Rs. 30 to Rs. 28 per seer (G. R. No. 3746/24 of 7th January 1926).
		23,081	
Increases under :—			
(*a*) Salaries and establishments.	9,116		Due to extra establishment and T. A. rates being revised during the year under report.
(*b*) Allowances ..	11,074		
(*c*) Supplies and Services. Construction and repairs to Excise Buildings.	496		Being small calls for no remarks.

	Rs.	Rs.
(*d*) Other charges (Combined Salt and Excise).	417	
(*e*) Contingencies and special charges—Combined Salt and Excise Department.	1,164	
		22,267
Net decrease ..		814

19. *Net Revenue Imperial Return I.*—The decrease of Rs. 1,251 in the net revenue for the year under report is due to the closure of a number of excise shops and the consequent lower realizations of duty on account of decreased consumption of excisable articles.

20. *Recovery of Excise Revenue by coercive measures.*—During the year coercive measures for the recovery of arrears of Excise revenue were necessary in the case of one shop in the Larkana district (Liquor shop at Sehwan). One licensee in the Thar Parkar district who had fallen into arrears with his instalments of vend fees was served with a notice under section 152 of the Land Revenue Code.

General Remarks

21. *Shops and licenses: Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

License for the Retail vend of	Increase	Decrease	Explanation
Foreign liquors (potable)—			
Wholesale	..	2	Two wholesale licenses were not renewed at Karachi.
Retail	..	2	Two shops were closed in Hyderabad district.
Hotels	1	..	New license issued at Hyderabad.
Canteen license ..	..	1	One Canteen license not renewed.
Denatured spirit—			
Wholesale	..	6	Six licenses were not renewed.
Retail	..	2	Four new licenses were granted; in Sukkur district (2), Larkana district (1) and Upper Sind Frontier district (1), while six licensees did not apply for the renewal of their licenses, in Karachi district (3) and Hyderabad district (3).
Country Spirit ..	..	2	Two shops were closed one in Karachi district and the other in Hyderabad district.

License for the Retail vend of	Increase	Decrease	Explanation
Opium	..	1	Closed in Hyderabad district.
Intoxicating Drugs—			
Ganja	..	7	The sale of Ganja was prohibited at 7 Hemp Drugs shops ; in Hyderabad (2), Nawabshah (1) and Thar Parkar (4) districts.
Bhang	..	12	Twelve shops were closed in the following districts :— Hyderabad (2), Nawabshah (5), Thar Parkar (4) and Sukkur (1).
Chemists and Medical Practitioner's licenses—			
Opium and Morphia ..	9	..	New licenses granted to Registered Medical Practioners.
Cocaine	2	..	

Except for one Hotel license granted for Hyderabad no new licenses were permitted during the year either for liquor or intoxicating drugs.

22. *Excise Crime : Appendix J.*—The number of offences relating to liquor increased by 25 during the year under report. The smuggling of Kalat spirit in the districts of Sukkur and Larkana continues. Thirty-eight gallons of Kalat spirit were seized during the year. It is hoped that when the highly flavoured liquor which is at present being manufactured at the Kotri Distillery is on the market it will displace spirit smuggled from Khairpur and Kalat. Important cases of Charas smuggling continued to be detected in Karachi Town. The quantity of contraband charas seized in 12 cases was 97 seers. The drug is chiefly smuggled by Pathan employees of the North Western Railway returning from their homes. Fifteen cases of illicit cultivation of Bhang were detected during the year and the number of Bhang plants seized was 4,170. The quantity of Cocaine seized in the 4 cases detected during the year 1925-26 amounted to 245 Grains. One case of Cocaine detected not included in the above is worth mentioning here. Two parcels of the drug were detained by the Customs who reported the matter to this department. Arrangements were made with the Postal authorities to deliver the parcels in the usual way and two Abkari Officers were deputed to watch the post offices of delivery in the Punjab with the assistance of the Punjab authorities. The case was successful. Two persons were arrested and were subsequently sentenced to 2 years rigorous imprisonment and a fine of Rs. 1,000 each by the District Magistrate, Multan on the 22nd February 1926.

The increase in the number of Opium cases detected during the year occurred chiefly in the Thar Parkar district and is due to the activities of the Excise Staff stationed there.

23. *Hemp Drugs cultivation and Warehouse transactions : Appendix F.*—The cultivation of Bhang was permitted in Deh Bubak of the Sehwan Taluka, Larkana district, as usual. The necessity for hiring private godowns for the accommodation of the crop did not arise during the

year under report as storage of Ghundis was stopped from 1st April 1926. The figures shown in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return for 1926-27. The outturn during the year cannot therefore be given but the following is the produce in 1925-26 as compared with that of the previous year :-

Year	Quantity of Bhang brought to account.	Area from which produced	Outturn per acre
	Mds.		Mds. srs.
1924-25 ..	2,347	(Sown in 1923-24) 60 acres and 39 gunthas.	38 20
1925-26 ..	2,435	(Sown in 1924-25) 80 acres.	30 18

During the year under report Ganja could not be imported in bond from the Presidency proper in accordance with Government Resolution No. 279-C, dated the 7th May 1924 owing to insufficient stock at Ahmednagar. The charas consumed in Sind was imported in bond from the Punjab as usual. The details of imports of Hemp Drugs are given in appendix F. A force of 7 Chowkidars was exployed to watch the fields under Bhang cultivation at Bubak.

24. *Supply of country Spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The Distillery worked for 9½ months. The overhaul of the plant occupied 2½ months. The Coffey Patent Still continued to work satisfactorily, the outturn per maund from molasses being 4·2 gallons L. P. The manufacture of Mhowra spirit at the Kotri Distillery was discontinued as it did not find favour with the public. The stock of spirit on hand at the end of the year was 48,000 gallons L. P. equal to about 4 months' demand.

The total quantity of spirit manufactured during the year ending 31st March 1926 was :—

Mhowra	403	Proof gallons.
Molasses	145,631	do.

The above figures include 957 proof gallons of rectified spirits manufactured for issue to manufacturing chemists, etc. The bases used were :

1. Hard Molasses imported from Java ;
2. Mhowra flowers imported from Northern Gujrat and Central India.

The rates at which country spirit is supplied by the Distillery Contractors are given in Appendix A. The spirit is distributed to retail shops through three warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the distillery Spirit Store or direct from the Receiver ; the other two are supplied with spirit in bond.

Of the quantity of 957 P. G. of rectified spirit locally made, 835 proof gallons were issued at the concession rate of duty (Rs. 5 per proof

gallons) to 6 Chemists for the manufacture of Sprituous medicinal and toilet preparations in bond. Rs. 398 were realised as fees for Excise supervision of the manufacture of these preparations.

25. *Toddy supply arrangements.*—The supply depends upon the willingness of private owners of trees to allow them to be tapped for toddy. This year the licensees did not succeed in getting more trees and the supply was consequently below the demand. The tree tax system is not in force. The contractors held the combined privileges of tapping and vend. The palms tapped are situated at Malir, Jhimpir and Kotri in the Karachi district and at Sukkur Town.

26. *Drunkenness: Appendix K.*—The number of convictions for drunkenness in Municipal areas fell from 56 in 1924-25 to 50 during the year under report. As in the previous year no conviction was recorded outside Municipal areas.

27. *Hours of sales at Liquor shops: Appendix B.*—No change took place in the hours of sale at Liquor shops during the year.

28. *Management of licensed shops.*—Forty cases were reported for breach of license conditions. In 12 cases licensees were dealt with under section 55A of the Abkari Act; fourteen licensees were black listed and 12 let off with warnings. Prosecutions were lodged against two licensees one of them was convicted and the other acquitted.

29. *Excise Advisory Committee: Appendix B.*—There were no changes in the number or in the constitution of Excise Advisory Committees during the year. Information regarding the work done by these committees and the action taken on their recommendations is given in Appendix B.

30. *Temperance movements.*—Temperance bodies exist in most of the big towns of the Province but were quiescent during the year. School Masters continue to impress on their pupils the evils of the drink habit.

31. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau continued to do useful work under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Town. There were 24 issues of the Excise Supplement to the Sind Police Gazette during the year as compared to 23 in the previous year. The cases published were limited to those having special importance as to quantity or means used in smuggling.

32. *Work of the Excise Staff.*—As I have recently taken over charge I am not in a position to offer any remarks on the work of the staff during the year. The Collector of Karachi reports "the Abkari Inspector, Karachi, Mr. Mahomed Ismail, did very good work during the year particularly in the detection and conviction of several determined smugglers of charas, the quantity of the drug confiscated in some of the cases ranging from 1 to 18 seers. He was also successful in detecting a case in which the smuggling of 220 grains of Cocaine was involved. The work of the rest of the Excise Staff was generally satisfactory."

33. *The following statements accompany.*—Appendices A, B, C (1 and 2) E, F, H, I, J, K, L and M; Provincial Statements A and B; Imperial Returns 1 to 5. Appendix M is the statement relating to the traffic in Cocaine called for in Government Resolution No. 4425, dated the 3rd April 1922, Revenue Department.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. KIRKWOOD,

Superintendent of Salt and Excise, Sind.

APPENDIX A

Contracts for the manufacture and supply of Country Spirit during 1925-26

District.	Name of supply Contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per London Proof Gallon).				
					Rs.	a.	p.	
Province of Sind ...	Messrs. Aderjee Mancherjee Dalal & Co.	Kotri Distillery ...	Bonded Warehouses at Karachi, Kotri and Sukkur.	Plain ...	1	13	0	*Vide* G. R. D. No. 66-C. dated the 5th July 1924.
				Flavoured—				
				Ordinary ...	1	14	0	
				*Superior ...	2	0	6	
				*Extra Superior.	2	7	6	

* Not hitherto manufactured at Kotri.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEE)

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, (*b*) partly, (*c*) not at all.	Opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening time.	Closing time.	
Karáchi ...	Karachi ...	...	...	.....	Foreign Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
					Do. (Keamari.)	5 p.m. ...	10 p.m.	
					Country Liquor shops.	9 a.m. ..	10 p.m.	(*d*)
Hyderabad ...	Hyderabad ..	...	...	.....	Foreign Liquor shops (Retail "On" Beer and Refreshment room).	10-30 a.m. ...	10 p.m.	
Nawábsháh ...	Nil ...	Nil.	Nil.	Nil.				
Thar Párkar ...	Nil ...	Nil.	Nil.	Nil.				
Sukkur ...	Sukkur ...	1	1	1 (*a*)	Foreign Liquor shops (others).	9 a.m.	... 10 p.m.	
	Shikarpur ...	...	...	... ..				
	Rohri ...	...	...	.....				
Lárkána ...	Lárkána ...	1	5	4 (*a*) 1 (*b*)	Country Liquor shops.	9 a.m.	... 10 p.m.	
Upper Sind Frontier .	Jacobabad ...	...	...	.....				

(*d*) In Karachi City all Foreign Liquor Retail "On" shops, Beer Shops, Refreshment-rooms and Country Liquor shops are closed from 12-30 p.m. to 2 p.m.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX C-(1)

Statement showing the total consumption of country spirit in proof gallons and the consumption per head of the population in (1) Urban areas (2) Rural areas (3) each district of the Province of Sind during 1925-26

Serial No.	District.	District Head Quarters towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		Remarks.
		Number.	Population (*a*).	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population (*a*).	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi ...	1	216,883	47,410	10·49	325,182	7,127	1·05	54,537	4·83	
2	Hyderabad ...	1	72,498	19,020	12·59	500,952	9,733	0·93	28,753	2·41	
3	Nawábsháh ...	2	13,140	3,922	14·33	405,520	7,007	0·83	10,929	1·25	
4	Thar Párkar ...	1	5,789	1,591	13·19	390,542	3,518	0·43	5,109	0·62	
5	Sukkur ...	2	95,732	8,437	4·23	414,560	4,105	0·48	12,542	1·18	
6	Lárkána ...	1	17,723	3,449	9·34	580,237	7,338	0·61	10,787	0·87	
7	Upper Sind Frontier ...	1	10,583	2,418	10·97	230,036	2,024	0·42	4,442	0·89	
	Total ... 1925-26...	9	432,348	86,247	9·58	2,847,029	40,852	0·69	127,099	1·86	
	Total ... 1924-25...	9	432,348	90,311	10·03	2,847,029	39,114	0·66	129,425	1·89	

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX C-(2)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1925-26

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof (*i.e.*, Spirit sold at shops).		Actual realizations (*i.e.*, on Spirit issued to shops).			Incidence per proof gallon of		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total.	Still-head duty.	Vend fees.	Total.
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	216,883	47,410	10·49	6,36,314	2,66,294	9,02,608	13 6 9	5 9 10	19 0 7
2	Hyderabad ...	72,498	19,020	12·59	2,02,604	1,64,542	3,67,146	10 10 5	8 10 5	19 4 10
3	Sukkur ...	40,737	5,932	6·99	62,912	67,110	1,30,022	10 9 8	11 5 0	21 14 8
4	Shikarpur ...	54,995	2,505	2·19	26,488	32,600	59,088	10 9 2	13 0 3	23 9 5
5	Lárkána ...	17,723	3,449	9·34	36,792	31,761	68,553	10 10 8	9 3 4	19 14 0
	Total ...	402,836	78,316	9·33	9,65,110	5,62,307	15,27,417	12 5 2	7 2 11	19 8 1

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E

Statement showing the quantities of (a) imported and (b) locally produced denatured spirits passed into consumption during the year 1925-26

Denatured spirits imported from foreign countries.		Denatured spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of production.	Quantity consumed locally.	Exported to other places.	Place from which Imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Gallons.					Gallons.		
The United Kingdom	4	...	...	...	...	...	...	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouses in Sind during the year ending 31st March 1926

Name of Táluka in which permitted.	Cultivation.				Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to account during the year.			Excess during the year.	Balance at the Warehouse on the 1st April 1925.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.		Total columns 7 to 16.			
	of Gánja.		of Bháng.			Gánja.	Bháng.	Charas.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas
	Number of villages in which permitted.	Area cultivated.	Villages in which permitted.	Area cultivated.														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
				A. g.			M. s. t.		M. s. t.		M. s. t.	M. s. t.	M. s. t.				M. s. t.	
Schwan ...	...	...	Deh Bubak.	70 0 (a)	Bubak ...	...	2,434 36 40 (b)	...	11 16 10	...	377 22 60	...	...	...		...	2,823 35 30	...
					Karachi ...	...	.....	...	...	...	...	8 28 10	...	...	45 29 53	...	...	54 17 63
					Hyderabad.	...	.....	...	...	...	...	4 33 14	...	...	47 16 53	...	...	52 9 67
					Sukkur ...	...	.....	...	...	...	...	4 1 56	...	...	36 33 65	...	...	40 35 41
Total...	...	...	.....	70 0 (a)		...	2,434 36 40 (b)	...	11 16 10	...	377 22 60	17 23 0	...	...	180 0 11	...	2,823 35 30	147 23 11

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 80 acres cultivated last year but stored during the year under report.

APPENDIX F—*continued.*

Name of Táluka in which permitted.	Intoxicating drugs removed from the Warehouse during the year.													Warehouse rent.	Approximate selling price per maund exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			Bháng seed given to cultivators free of duty.	For destruction being useless.			Balance at the Warehouse on 31st March 1926.							
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
		M. s. t.	M. s. t.		M. s. t.	M. s. t.	M. s. t.		M. s. t.	M. s. t.		M. s. t.	M. s. t.	Rs a. p.	Rs.		Rs.	
Sehwan ...	...	2,158 8 30	...	...	23 0 0	...	18 15 0	...	14 26 70 (c)	...	...	609 25 10	...	228 7 6	...	Bhor Rs. 20 to Rs. 23.		
Karáchi ...	...	.....	33 36	...	...	1 6 75	...	...	...	0 7 18 (d)	...	...	19 7 50	87 5 0	...	.....		
Hyderabad .	...	.....	41 4 77	...	...	...	...	...	...	0 8 43 (d)	...	...	10 36 27	50 0 0	...	.....	160	
Sukkur ...	...	.....	35 27 0	...	...	...	...	...	...	0 8 11 (d)	...	...	5 0 30	44 6 6	...	.....		
Total ...	...	2,158 8 30	110 27 77	...	23 0 0	1 6 75	18 15 0	...	(c) 14 26 70	0 23 72 (d)	...	609 25 10	35 4 27	410 2 6	...			

M. s. t.
(c) This includes 1-16-10 Depôt loss.
(d) This represents Depôt loss.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1925-26.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year.	Remarks.
					Current.	Arrears.	Total.						
1		2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karáchi	18,29,881	1,35,584	19,65,465	17,41,865	7,975	17,49,840	88,016	2,521	1,25,088	90,828	18,49,668	
2	Hyderabad	9,66,512	39,329	10,05,841	8,68,979	13,229	8,82,208	92,916	...	30,717	94,509	9,76,717	
3	Nawábshah	2,84,433	28,313	3,12,746	2,84,371	7,694	2,92,065	62	...	20,619	1,313	2,93,378	
4	Thar Párkar	1,80,435	8,647	1,89,082	1,63,443	8,647	1,72,090	(*a*) 16,295	...	(*b*) 717	14,132	1,86,222	
5	Sukkur	5,88,516	1,875	5,90,391	5,34,125	620	5,34,745	54,391	...	1,255	62,352	5,97,097	
6	Lárkána	4,44,224	25,010	4,69,234	4,01,248	8,215	4,12,463	37,264	...	19,507	31,761	4,44,224	
7	Upper Sind Frontier ...	1,23,388	...	1,23,388	1,09,145	...	1,09,145	14,243	...	...	14,132	1,23,277	
	Total ...	44,17,389	2,38,758	46,56,147	41,06,176	46,380	41,52,556	3,03,187	2,521	1,97,903	3,18,027	44,70,583	

(*a*) The sum of Rs. 827 recovered in advance during year 1924-25 has been excluded as the shops in respect of which recovery was made were closed under orders of the Commissioner in Sind.

(*b*) The sum of Rs. 20 has been recovered in excess.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in Demand, Collections and Balance statements for the year 1925-26.

	District.	Amount as per Treasury Account.	Deduct. Collections made on account of other districts.	Deduct. Collections on account of future.	Net collections.	Add. Collections made in other districts.	Add. Collections made in advance and subsequently brought to account.	Amount as per demands, collection and balance statements (columns 7 and 8 of Appendix H).
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	18,49,668	.....	99,828	17,49,840	.....	88,016	18,37,856
2	Hyderabad	9,76,717	.....	94,509	8,82,208	.....	92,916	9,75,124
3	Nawábshah	2,93,378	.....	1,313	2,92,065	.....	62	2,92,127
4	Thar Párkar	1,86,022	.....	14,132	1,71,890	200	16,295 (a)	1,88,385
5	Sukkur	5,97,097	.....	62,352	5,34,745	.....	54,391	5,89,136
6	Lárkána	4,44,224	.....	31,761	4,12,463	.....	37,264	4,49,727
7	Upper Sind Frontier	1,23,277	.....	14,132	1,09,145	.....	14,243	1,23,388
	To'al ...	44,70,383	.....	3,18,027	41,52,356	200	3,03,187	44,55,743

(a) The sum of Rs. 827 recovered in advance durin the year 1924-25 has been excluded as the shops in respect of which recovery was made were closed under orders of the Commissioner in Sind.

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the Abkári and Opium Laws detected in each District of the Province of Sind during the year 1925-26.

District.	Cases Detected (Abkari).																	Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.					
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkari).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	...	5	4	2	11	1	...	31	21	...	53	...	2	1	3	67	62
Hyderabad	3	1	4	4	...	12	9	1	11	22	...	43	...	...	...	...	55	52
Nawábsháh	...	...	2	...	...	2	4	...	4	3	...	11	...	...	...	...	13	11
Thar Párkar	...	...	2	3	...	5	...	...	5	3	...	8	...	...	...	...	13	12
Sukkur	...	3	20	1	...	24	...	10	11	14	...	35	...	1	...	1	60	53
Lárkána	...	1	22	1	...	24	1	...	17	2	...	20	...	...	...	...	44	34
Upper Sind Frontier	...	...	13	...	...	13	...	3	6	...	...	9	...	...	...	...	22	22
Total, 1925-26 ...	3	5	68	13	2	91	15	14	85	65	...	179	...	3	1	4	274	246
Total for 1924-1925 ...	3	3	55	4	1	66	15	...	81	67	14	177	...	3	...	3	246	233

APPENDIX J—*continued.*

District.	Cases detected (Opium).									Quantity of contraband opium seized.		
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).			
1	20	21	22	23	24	25	26	27	28	29		
										Maunds.	Seers.	Tolas.
Karáchi	...	...	12	...	...	...	...	...	12	0	0	55
Hyderabad	...	...	8	...	...	...	...	...	8	0	0	35
Nawábsháh	...	...	6	...	...	...	...	...	6	0	0	10
Thar Párkar	...	...	52	...	...	...	...	...	52	0	0	7
Sukkur	...	1	6	...	1	...	...	...	8	0	1	28
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	2	1	...	...	...	...	3	0	0	3
Total, 1925-26 ...	...	1	86	1	1	...	...	...	89 (*a*)	0	3	41
Total for 1924-25 ...	...	...	76	...	...	...	1	...	77	0	2	35

(*a*) 74 cases ended in conviction.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX K.

Statement showing cases of drunkenness in which convictions were recorded during the year 1925-1926.

Name of Municipality.	Population.	In Municipal areas. 1923-1924. Number of persons convicted of drunkenness.	1923-1924. Proportion to 10,000 of population.	1924-1925. Number of persons convicted of drunkenness.	1924-1925. Proportion to 10,000 of population.	1925-1926. Number of persons convicted of drunkenness.	1925-1926. Proportion to 10,000 of population.	Districts.	In District (exclusive of Municipal area). Convictions for drunkenness. Occurring on licensed premises.	Occurring elsewhere.	Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi ...	216,883	39	1·80	56	2·58	48	2·21	Karachi	...	...	...	...	
Kotri ...	7,961	...	...	...	...	...	...						
Hyderabad ...	72,498	...	...	...	...	...	...	Hyderabad	...	...	...	..	
Tando Allahyar ...	5,560	...	...	...	...	...	...						
Shahdadpur ...	4,997	...	...	...	...	...	...	Nawabshah	...	...	...	...	
TandoAdam ...	10,268	...	...	...	...	2	1·05						
Mirpurkhas ...	5,780	...	...	...	...	...	...	Thar Parkar	...	...	...	...	
Umarkot ...	3,493	...	...	...	...	...	...						

APPENDIX K—*continued.*

Name of Municipality.	Population.	In Municipal areas. 1923-1924. Number of persons convicted of drunkenness.	1923-1924. Proportion to 10,000 of population.	1924-1925. Number of persons convicted of drunkenness.	1924-1925. Proportion to 10,000 of population.	1925-1926. Number of persons convicted of drunkenness.	1925-1926. Proportion to 10,000 of population.	In District (exclusive of Municipal area). Districts.	Convictions for drunkenness. Occurring on licensed premises.	Convictions for drunkenness. Occurring elsewhere.	Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sukkur	41,525	...	...	...	...	...	...	Sukkur	...	...	...	...	
Shikarpur	55,041	...	...	...	...	...	...						
Rohri	9,560	...	...	..	...	...	...						
Garhi Yasin... ...	6,003	...	..	...	...	...	...						
Larkana	17,723	..	...	...	...	...	...	Larkana	...	...	...	...	
Jacobabad	10,583	..	...	...	...	...	...	Upper Sind Frontier ...	...	...	...	...	
Total ...		39		56		50							

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX L.

Statement showing the sanctioned strength of the Establishment of the Combined Salt and Excise Department in Sind, 1925-26.

Designation.	Pay per mensem.																				Total.
	Rs. 900—40—1,100.	Rs. 400—20—500.	Rs. 350—10—400.	Rs. 220—10—300.	Rs. 150—10/2—220.	Rs. 105—5—145.	Rs. 85—5/2—100.	Rs. 125—5—160.	Rs. 105—5—145.	Rs. 105—5—140.	Rs. 85—5/2—100.	Rs. 30—5/2—80.	Rs. 30—5/2—60.	Rs. 25.	Rs. 20.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 22.	Rs. 20.	Rs. 18.	
Superintendent of Salt and Excise in Sind.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Deputy Superintendent of Salt and Excise.	...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	3
Inspectors ...	..	...	...	4	13	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	17
Assistant Inspectors ...	...	...	...	...	...	10	(a) 15	...	...	...	...	...	...	...	...	...	...	...	...	...	25
English Writers (Clerks) ...	...	...	...	...	...	...	...	1	2	1	10	19	(b)5	...	...	...	...	...		...	38
Mounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	8
Do. Peons ...	...	...	...	...		...	...	...	...	...	...	...	...	...	35	...	...	...	...	...	35
Dismounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	...	...	...	5
Do. Naiks ...	...	...	...	...		...	...	...	...	..	...	...	...	...	...	...	..	(c)6	26	...	32
Do. Peons ...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(d)38	157	195
Total ...	1	1	2	4	13	10	15	1	2	1	10	19	5	8	35	1	4	6	26	38	157	359

(a) Includes one Temporary appointment.
(b) Do. one Temporary appointment.
(c) Do. four Temporary appointments.
(d) Do. 11 Temporary appointments, and 4 Temporary appointments for second extension, Maurypur Salt Works, sanctioned made G. R., R, D., No. 24-C., dated 23rd December 1925.

for Private Salt Works at Maurypur *vide* G. R., No. 5094/24, dated 30th November 1925, R. D.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX M.

Statement showing Statistics relating to Cocaine, 1925-26.

District.	Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing Balance.	Remarks.
	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	
Karáchi	1 9 146	1 8 104	0 7 166 (*a*)	4 0 416	0 7 453 1 1 140(*b*)	2 3 303	(*a*) Purchased from the Customs House, Karachi, out of the confiscated Stock. (*b*) Exported to other Provinces in India.
Hyderabad	0 8 336	0 7 177	.....	1 4 33	0 9 359	0 6 154	
Nawábsháh	.....	.....	.....	.....	.....	.....	
Thar Párkar	.....	.....	.....	.....	.....	.....	
Sukkur	0 1 195	1 4 51	0 0 120	1 5 368	1 3 369	0 1 477	
Lárkána	0 3 255	0 1 0	.....	0 4 255	0 1 42	0 3 213	
Upper Sind Frontier	0 0 72	0 0 94	.....	0 0 166	0 0 104	0 0 62	
Total ...	2 11 44	3 8 426	0 7 286	7 3 276	4 0 27	3 3 249	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1925-26.

Name of District.	Licenses for the wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India—Form No. 398-A.E.									Licenses for the wholesale vend of spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for the wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Spirits and Fermented Liquors sold thereunder.										Quantity of spirits sold thereunder.			Quantity of liquor sold thereunder.				
	To other licensed vendors.				To the Public.									To other licensed vendors.		To the public.		
	Number of licenses.	Imported.			Beer made in India.	Imported.			Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals	Gals. (a)	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.									
Karáchi	27	26,254	132,720	1,322,922	...	4,096	10,360	108,332	5,712	...	...	...	...	...	...	...	...	(a) Includes 70 gallons Indian-made spirits.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	
Total ...	27	26,254	132,720 (a)	1,322,922	...	4,096	10,360	108,332	5,712	...	...	...	...	...	...	...	...	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1925-26.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dak Bungalow licenses.			
	On fixed fees.				On fees determined by auctions.				Sales thereunder.			
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karáchi	(a) 23	4,245	18,280	20,605	(b) 13	100	4,318	51,152	(c) 18	398	1,300	62,604
Hyderabad	(d) 10	1,060	12,612	31,660	(e) 4	10	1,058	12,720	1	...	8	138
Nawábsháh	2	102	1,562	893	...	...	...	...	...	...	...	...
Thar Párkar	2	132	2,026	787	...	...	...	...	...	...	...	...
Sukkur	7	1,288	9,033	11,463	2	...	...	11,610	...	...	...	...
Lárkána	2	171	897	969	...	...	...	...	...	...	...	...
Upper Sind Frontier	1	35	386	367	...	...	...	...	...	...	...	...
Total ...	47	7,033	51,796	66,744	19	110	5,406	75,482	19	398	1,398	62,742

(a) Includes 22 "off" and one malt liquor licenses.
(b) Includes 12 Foreign Liquor 'On' shops and one Beer 'On' shop.
(c) Includes eight Hotels, six Canteens, two Refreshment Rooms and two Theatre Bars.
(d) Includes 5 Canteens, (e) Includes three foreign liquor 'On' shops and one Beer 'On' shop

PROVINCIAL STATEMENT B—*continued.*

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private distilleries.								
	Sold under Railway Refreshment Rooms Licenses				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	10	29	186	21	16	4,235	21	...	...	...	...	...
Hyderabad	1	2	26	240	10	28	...	...	...	...	...	...	...
Nawábsháh	1	2	36	208	...	...	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur	3	3	40	319	...	...	..	...	...	...	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	6	17	131	953	31	44	4,235	21	...	...	...	...	...

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS 1-5

IMPERIAL RETURN I—REVENUE

Name of District	Country spirits						Country Fermented Liquors				Malt Liquors			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 7, 11, 14 and 17	Receipts from commercial spirits including medicated wines	Opium
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other similar systems	Total receipts from country spirits	Tari—Tree-tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beers manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer	Duty on wines and spirits manufactured in India and excised at the tariff rate	License fees for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16			Gross receipts on account of excise
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.
Karáchi ...	7,26,055	...	3,03,750	10,29,755	...	10,29,755	...	10,044	...	10,044	1,415	6,900	8,315	37	3,26,066	3,26,103	13,76,217	423	59,769
Hyderabad ...	2,62,922	...	2,48,235	5,11,157	...	5,11,157	...	256	...	256	955	4,924	5,879	...	61,339	61,339	5,78,631	157	88,380
Nawábsháh ...	44,374	...	67,499	1,11,873	...	1,11,873	...	...	...	...	...	...	...	...	2,275	2,275	1,14,148	...	31,080
Thar Párkar ...	50,580	...	34,428	85,008	...	85,008	...	...	...	...	...	...	...	...	2,402	2,402	87,410	...	39,060
Sukkur ...	1,35,304	...	1,13,506	2,48,810	...	2,48,810	...	50	...	50	1,903	19,200	21,103	...	19,443	19,443	2,89,496	177	60,060

IMPERIAL RETURN I—REVENUE—*continued*

Name of District	Opium—*concld.*			Hemp drugs						License fees for sale of cocaine and allied drugs	Fines and forfeitures	Miscellaneous	Grand total	Add refunds	Gross revenue	Total charges as shown in Imperial Return II	Net revenue in the year
	License fees for sale of opium (wholesale and retail)	Duty on opium, other than excise opium	Total receipts from opium	Duty on ganja	Duty on charas	Duty on bhang	Total duty on hemp drugs	License fees (wholesale and retail) and warehouse dues	Total receipts from hemp drugs								
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	71,260	...	1,31,029	14,400	57,376	8,209	79,984	61,353	1,41,337	...	2,586	780 (*a*)96,823	17,49,195	88,644	18,37,839	1,22,298	16,26,897
Hyderabad ...	50,910	...	1,39,290	9,540	76,461	48,505	1,34,506	73,836	2,08,342	...	2,242	555 (*a*)47,347	9,76,564	241	9,76,805	66,817	9,09,747
Nawábsháh ...	22,479	..	53,559	...	10,161	5,172	15,333	29,314	44,647	...	194	320 (*a*)11,718	2,24,586	...	2,24,586	21,809	2,02,777
Thar-Párkar ...	13,033	...	52,063	2,365	21,931	5,271	29,567	16,998	46,565	...	...	192 (*a*)14,095	2,09,325	864	2,01,189	43,939	1,56,386
Sukkur ...	50,608	...	1,10,668	945	52,187	59,426	1,12,558	83,411	1,95,969	...	438	359	5,97,107	85	5,97,192	56,379	5,40,728

(*a*) Gain on sale of Country Spirit.

IMPERIAL RETURN I—REVENUE—*continued*

Name of District	Country spirits						Country Fermented Liquors				Malt Liquours			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)					Opium	
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other similar systems	Total receipts from country spirits	Tari—Tree-tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer	Duty on wines and spirits manufactured in India and excised at the tariff rate	License fees for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16	Total of columns 7, 11, 14 and 17	Receipts from commercial spirits including medicated wines	Gross receipts on issues of excise opium	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Lárkána ..	99,319	..	59,966	1,59,285	...	1,59,285		...	...	...	...	...	...	...	1,208	1,208	1,60,493	18	51,960	
Upper Sind Frontier.	48,752	...	28,447	77,199	...	77,199	...	...	...		...	...	...	...	1,450	1,450	78,649	50	10,320	
Total ..	13,67,256	...	8,55,831	22,23,087	...	22,23,087	...	10,350	...	10,350	4,363	31,024	35,387	37	4,16,183	4,16,220	26,85,044	825	3,40,630	
Total of previous year.	13,95,842	...	8,28,205	22,24,047	...	22,24,087	...	6,688	...	6,688	12,284	20,893	30,177	2,734	4,01,718	4,04,452	26,74,564	475	3,61,080	

IMPERIAL RETURN I—REVENUE—*concluded*

Name of District	Opium—*concld.*			Hemp drugs						License fees for sale of cocaine and allied drugs	Fines and forfeitures	Miscellaneous	Grand total	Add refunds	Gross revenue	Total charges as shown in Imperial Return II	Net revenue in the year
	License fees for sale of opium (wholesale and retail)	Duty on opium, other than excise opium	Total receipts from opium	Duty on ganja	Duty on charas	Duty on bhang	Total duty on hemp drugs	License fees (wholesale and retail) and warehouse dues	Total receipts from hemp drugs								
1	21	22	23	24	25	2	27	28	29	30	31	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lárkána ...	24,399	...	76,359	...	3,409	49,575	52,984	56,965	1,09,949	...	1,115	317 (a)31,365	3,79,616	1,144	3,80,760	39,889	3,39,727
Upper Sind Frontier.	7,475	...	17,795	...	13,140	5,181	18,321	18,526	36,847	...	...	256	1,33,597	...	1,33,597	13,642	1,19,955
Total ...	2,40,143		5,80,763	27,250	2,34,664	1,81,339	4,43,253	3,40,403	7,83,656	..	6,575	2,779 (a) 2,01,348	42,60,990	90,978	43,51,968	3,64,773	38,96,217
Total of previous year.	2,35,978	...	5,97,058	27,945	2,60,583	1,65,319	4,53,947	4,10,853	8,64,700	...	3,465	3,032 (a) 2,02,149	42,63,055	82,388	43,45,443	3,65,587	38,97,468

(a) Gain on sale of Country Spirit.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I-A

Supplementary Table showing the duty realized (a) *in other British Indian provinces on excisable articles exported to———and* (b) *in—on excisable articles exported to other British Indian provinces*

Description of excisable articles	Amount of duty realized in other provinces of India on excisable articles exported to———						Amount of duty realized in—on excisable articles exported to other Indian provinces					
	In—	In—	In—	In—	In—	Total.	To—Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhang	...	...	...	...		...	25	...	...	...	...	25
Total ...	...	...	...	...	...	...	25	...	...	...	...	25

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE

Name of District	Salaries and establishments	Allowances	Supplies and Services				Contingencies and special charges			Cost of opium supplied to Excise Department	Total charges	
			Rewards	Constructions and Repairs to buildings		Other charges Combined, Salt and Excise	Salt, i.e., manufacture, etc.	Combined, Salt and Excise	Conveyance of Excise Opium		Combined, Salt and Excise	Debitable to "6", Excise
				Salt	Excise							
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	92,039	11,023	3,514	3,962	...	4,356	85,811	14,813	100	27,888	2,43,507	1,22,298
Hyderabad	19,568	6,574	968	...	1,937	8	...	1,694	2,013	41,244	74,026	66,817
Nawabshah	7,148	2,394	121	...	...	...	...	32	34	14,504	24,232	21,809
Thar Parkar	24,981	7,349	440	3,010	...	947	2,726	494	52	18,228	58,228	43,939
Sukkur	24,603	9,211	603	...	1,793	182	...	690	91	28,028	65,201	56,379
Lárkana	15,205	4,478	97	...	346	216	...	203	145	24,248	44,938	39,889
Upper Sind Frontier	7,145	3,684	769	...	85	...	...	57	...	4,816	16,555	13,642
Total, 1925-26 ...	1,90,689	44,713	6,532	6,972	4,161	5,709	88,537	17,983	2,435	1,58,956	5,26,687	...
Portion chargeable to 6, Excise	1,43,017	33,535	4,899	...	4,161	4,252	...	13,488	2,435	1,58,956	...	3,64,773
Total of the previous year 1924-25 ...	1,78,535	29,948	6,089	9,056	3,665	5,153	1,11,240	16,432	2,742	1,80,540	5,43,400	...
Portion chargeable to 6 Excise	1,33,901	22,461	6,089	...	3,665	3,865	...	12,324	2,742	1,80,540	...	3,65,587

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN HI—SHOPS AND LICENSES

Name of District	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries	Government distilleries	Private distilleries	Out-stills	Country spirits	Country fermented liquors	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines	Opium	Hemp drugs	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under out-still system (permanent)	Spirits under out-still system (temporary)	Fermented tari	Unfermented tari	Other country fermented liquors (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	1	...	...	...	...	27	10	...	1	31	...	...	...	7	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	1	18	...	...	...	1	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	9	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	24	...	...	...	1	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	15	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	1	8	...	...	...	...	...	...	...
Total ...	...	1	...	...	...	...	27	10	...	12	115	...	...	...	9	...		...
Total of previous year ...	..	1	...	...	...	...	29	10	...	12	117	1	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*continued*

Name of District	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)	Foreign liquors—all other special retail licenses, including canteen licenses	Rectified spirits and medicated wines. (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only. (Ordinary druggists' permits)	Morphia. (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits)	Cocaine. (Druggists' permits)
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	2	12	22	12	1	20	6	20	37	22	22	2	22	18	21	...	35
Hyderabad	1	3	5	1	1	1	4	2	13	36	38	3	38	19	19	...	18
Nawábsháh	..	...	2	...	1	...	...	..	...	28	20	2	31	...	...	...	2
Thar Párkar	...	...	2	...	...	...	...	...	...	26	18	1	18	...	...	...	3
Sukkur	4	...	5	...	3	...	...	19	12	34	45	2	47	18	18	...	18
Lárkána	...	...	2	...	...	...	...	...	3	25	48	2	48	2	5	...	5
Upper Sind Frontier	...	...	1	...	...	...	...	4	3	8	12	2	12	...	1	...	2
Total ...	7	15	39	13	6	21	10	45	68	179	203	14	216	57	64	...	83
Total of previous year ...	7	15	41	12	6	65	11	45	70	180	210	14	228	43	69	...	81

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION

Name of District	Country Spirits — Issues in Imperial Gallons: At strength of 25° U. P.	At strength of 40° U. P.	At strength of —	Equivalent at London proof of the total of columns 2, 3 and 4	Rates of duty	Foreign Liquors other than Commercial Spirits — Imported Liquors: Spirits in Imperial gallons, London proof	Wines in Imperial gallons	Malt liquors in Imperial gallons	Liquors manufactured in India paying duty at tariff rates: Spirits in Imperial gallons, London proof	Malt liquors in Imperial gallons
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	54,538	23,359	...	54,979		25,690	8,849	240,555	12	8,036
Hyderabad	36,530	1,989	...	28,590	Per Imperial gallon.	15,528	1,072	241,132	21	3,626
Nawábsháh	14,437	278	...	10,995		1,199	104	1,101	...	.....
Thar Párkar	6,808	60	...	5,210	25° U. P. 8 0 0	1,520	132	787	...	.....
Sukkur	16,808	...	...	12,006	40° U. P. 6 4 0	6,805	1,291	19,645	...	3,747
Lárkána	14,608	10	...	10,962		672	171	989	...	.....
Upper Sind Frontier	6,094	...	...	4,571		290	35	367	...	.....
Total ...	149,913	25,706	...	127,913		(a)51,704	(b) 11,654	(b)304,556	(a)33	(b)15,409
Total of previous year ...	153,156	24,800	...	129,746		(a)48,735	(b)10,552	(b)302,816	(a)202	(b)24,572

(a) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of London Proof.
(b) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of Imperial gallons.

IMPERIAL RETURN IV—CONSUMPTION—*continued*

Name of District	Commercial Spirits			Opium and other Drugs									
	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons	Medicated wines in Imperial gallons	Issues, in seers, of excise opium	Retail sales, in seers, of other opium (*e.g.*, Punjab grown, Punjab Hill States, Afghan and Malwa)	Wholesale price of opium to retail vendors	Average retail price of opium	Retail sales of morphia in lb., oz. and grs.	Retail sales, in seers, of charas	Retail sales, in seers, of ganja	Retail sales, in seers, of bhang and its preparations	Retail sales, of cocaine, in lb., oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer.	Per seer.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	(*c*) 45	10,530 (*d*)	524	996 *970*	...	Rs. 60	Not fixed.	1 1 271	810	629	5,195	0 7 453
Hyderabad	...	3,462	...	1,473 *1,473*	...			0 3 266	1,377	242	17,374	0 9 359
Nawábsháh	...	...	...	518 *518*	...			.....	280	69	11.805	.....
Thar Párkar	...	...	...	651 *656*	...			.. ..	363	171	3,242	.....
Sukkur	5	1,080	22	1,001 *977*	...			1 4 143	653	83	22,646	1 3 369
Lárkána	...	126	...	866 *863*	...			.. ...	528	7	21,372	0 1 42
Upper Sind Frontier	...	50	...	172 *163*	...			0 0 15	205	10	3,093	0 0 104
Total ...	50	15,248	546	5,677 *5,620*	...			2 9 215	4,216	1,211	84,727	2 10 367
Total of previous year ...	92	10,321	402	6,618 *5,994*				4 11 8	4,623	1,146	106.713	2 8 434

NOTE.—Figures in Italics in column 15 represent retail sales. (*c*) Includes 20 gallons to the trade. (*d*) Sales to the public only.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of excisable articles	Imports						Exports					
	Duty-paid			In bond			Duty-paid			In bond		
	From —	From—	Total	From—	From—	Total	To—	To—	Total	To—	To—	Total
1		3	4	5	6	7	8	9	10	11	12	13
(1) Charas	...	...	....	Punjab Seers. 5,200	.....	Seers. 5,200	KhairpurState Seers. 223	...	Seers. 223	...	...	...
(2) Cocaine	...	...	...	... ...	... ..	.....	Lbs. oz. gr. ... 0 9 310 Lahore	... 0 3 310 Bikaner	Total ... 1 1 140	...	...	...

(3) Morphia	...	...	...	...	.....	...	... ..	.....	.....	...	...	...	.
	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons
Indian made, foreign liquors—												
Baluchistan	10,583	...	...	.....	.....	.....	.....	.....	...	...	...	...
Total ...	10,583	...	...	.....	.....	.....	.....	.....	.....	...	...	...

IMPERIAL RETURN IV-A—*continued.*

Description of excisable articles.	Imports						Exports					
	Duty-paid			In bond			Duty-paid			In bond		
	From—	From—	Total	From—	From—	Total	To—	To—	Total	To—	To—	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
European—	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons
Punjab	...	...	...	...	...	...	275,262	9,230	38,008	...	...	...
Baluchistan	...		..	...	...	...	73,268	4,026	11,220	...	...	..
N.W. Frontier Provinces	...	...	...	...	.....	.....	94,610	3,514	11,204	...	...	...
United Provinces	...	...	..	.....	.....	.....	6,120	1,480	6,634	...	...	...
Rajputana	...	...	...	.....	.....	.....	3,780	826	3,820	...	..	...
Central Provinces	...	...	...	.....	.....	.....	1,008	304	254	...	...	...
Bengal	...	...	...	.	.....	.....	.....	.....	220	...	...	...
Kashmir	...	...	...	..	.....	.....	.....	.....	...	3,048	410	1,306
Persian Gulf	...	...	...	.....	.....	.....	.....	.....	...	2,568	108	1,650
Total ...	...	...	...	.....	.....	.....	454,048	19,410	71,360	5,616	518	2,956

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Name of District	Area in square miles			Population (in thousands)			Number of square miles per shop							Number of shops per 100,000 of population		
		Distillery system			Distillery system		Country spirit			Opium		Hemp drugs		Country spirit		
	Out-still system	Urban	Rural	Out-still system	Urban	Rural	Out-still area	Distillery area Urban	Distillery area Rural	Urban	Rural	Urban	Rural	Out-still area	Distillery area Urban	Distillery area Rural
1	2	3		4	5		6	7		8		9		10	11	
Karáchi	...	33	11,731	...	240	302	..	1·57	1,173·10	3·00	1,066·45	3·00	1,066·45	...	8·75	3·31
Hyderabad	...	17·43	4,625·57	...	96	477	...	1·45	770·93	1·45	192·73	1·45	177·91	...	12·50	1·26
Nawábsháh	...	0·47	3,889·53	...	20	399	...	0·12	648·25	0·12	162·06	0·12	144·06	...	20·00	1·50
Thar Párkar	...	1·00	13,636	...	9	387	...	0·50	1,948·10	0·50	568·17	0·50	852·25	...	22·22	1·81
Sukkur	...	11	5,595	...	115	395	...	0·85	508·64	0·79	279·75	0·61	192·93	...	11·30	2·78
Lárkána	...	14	5,037	...	87	561	...	2·00	629·63	2·33	256·11	2·00	122·85	...	18·92	1·43
Upper Sind Frontier	...	4	2,692	...	11	239	...	1·33	538·40	4·00	384·57	2·00	269·20	...	27·27	2·17
Total ..	...	80·90	47,206·10	...	528	2,751	..	1·30	890·68	1·62	365·94	1·44	295·04	...	11·74	1·93
Total of previous year ...	...	80·90	47,206·10	...	528	2,751	...	1·28	874·19	1·62	363·12	1·44	274·45	...	11·93	1·96

IMPERIAL RETURN V—*continued*

Name of District	Number of shops per 100,000 of population —*continued*				Consumption per 100 of the population in gallons or seers (to two places of decimals)			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I)
	Opium		Hemp drugs		Country spirit (distillery area)	Opium	Hemp drugs	Country spirit (distillery areas)			Opium drugs			Hemp drugs			
	Urban	Rural	Urban	Rural				Duty	Vend fees	Total	Duty including gain on sale proceeds and cost price	Vend fees	Total	Duty	Vend fees	Total	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons	Seers	Seers										
Karáchi	4·58	3·61	4·58	3·64	10·14	0·18	1·22	13·21	5·52	18·73	60·00	71·56	131·56	12·06	9·25	21·31	3·23
Hyderabad	12·50	5·03	12·50	5·45	4·99	0·26	3·31	9·20	8·68	17·88	60·00	34·56	94·56	7·08	3·89	10·97	1·70
Nawábsháh	20·00	6·02	20·00	6·77	2·63	0·12	2·90	4·04	6·14	10·18	60·00	43·40	103·40	1·26	2·41	3·67	0·54
Thar Párkar	22·22	6·20	22·22	4·13	1·31	0·16	0·95	9·71	6·61	16·32	60·00	19·97	79·97	7·83	4·50	12·33	0·51
Sukkur	12·17	5·06	15·65	7·34	2·47	0·20	4·58	10·73	9·00	19·73	60·00	50·56	110·56	4·81	3·57	8·38	1·17
Lárkána	16·22	3·39	18·92	7·31	1·83	0·14	3·66	9·06	5·47	14·53	60·00	28·17	88·17	2·42	2·60	5·02	0·63
Upper Sind Frontier	9·09	3·04	18·18	4·35	1·90	0·07	1·37	10·67	6·22	16·89	60·00	43·46	103·46	5·54	5·60	11·14	0·56
Total	9·47	4·69	10·61	5·82	3·90	0·17	2·75	10·69	6·69	17·38	60·00	42·30	102·30	4·92	3·78	8·70	1·30
Total of previous year ...	9·47	4·80	10·61	6·25	3·96	0·18	3·43	10·76	6·38	17·14	60·00	39·21	99·21	4·03	3·65	7·68	1·30

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1925-26

I. Constitution of the Department and system of Administration

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Assistant Political Resident, Perim.

II. Financial Result of the year's Administration

2. The principal sources of excise revenue are detailed in the appended statement—Appendix I—in which the realizations of the year under report are contrasted with those of 1924-25. The gross receipts amounted to Rs. 2,47,422 against Rs. 2,56,704 in preceding year showing a decrease of Rs. 9,282.

The total expenditure on account of Establishment and Contingent charges amounted to Rs. 21,750 against Rs. 20,383 in the previous year as shown below :—

Items.	Amounts.	
	1924-25.	1925-26.
	Rs.	Rs.
Establishment	19,078	20,514
Contract Contingencies	1,108	1,120
Countersigned Contingencies	197	116
Total ..	20,383	21,750

III. Imported Foreign Liquors

3. Fifteen licenses were issued at Aden for the sale of foreign liquors, three licenses for the sale of foreign liquors under " Military Canteen Tenant System, " ten licenses for the sale of foreign and Indian made essences and nine licenses for the sale of methylated spirits. At Perim one license was issued for the sale of foreign liquors.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively, during the year under review and the previous year are shown in Appendix II.

IV. Country Liquor

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following statement :—

Items.	1924-25.	1925-26.
	Gallons	Gallons
Date liquor (50° U.P.)	11,300	9,750
Date liquor (30° U.P.)	200	250
Total in terms of 50° U.P. ..	11,580	10,100

V. Intoxicating Drugs

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1925-1926 and the previous year is as under :—

District.	Ganja.				Bhang.			
	1924-25.		1925-26.		1924-25.		1925-26.	
	Srs.	T.	Srs.	T.	Srs.	T.	Srs.	T.
Aden and Sheikh Othman	152	61	194	52	1	13	1	58
Perim	..	..	..	..	..	..	..	..

The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1926 was 1180½ grains.

VI Opium

6. Forty-nine seers and thirty-four tolas of Excise opium were sold by the contractor during the year under report against 47 seers and 18 tolas in the preceding year and the sale proceeds of 47 seers issued to him from the Depot amounted to Rs. 3,525. The license fee for the retail vend of opium and the gain on sale of opium are shown in Appendix I *vide* items 7 and 8. The details of opium transactions are given in the appended statement—Appendix III.

7. No quantities of opium were issued in 1925-1926 for veterinary or quasi-veterinary purposes—*vide* G.R., R.D., No. 3494/24 dated 3rd April 1925.

VII. Incidence of Taxation

8. The incidence of Abkari taxation per head of population for the year 1925-1926 is contrasted in the following tabular statement with that of the previous year :—

District.	Population as per Census of 1921.	1924-25.		1925-26.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,51,093	4 9 9	2,42,051	4 7 1
Perim	2,070	5,611	2 11 3	5,371	2 9 6
Total ..	56,567	2,56,704	..	2,47,422	..

VIII. Offences

9. During the year under report no offence was detected against the Abkari law.

IX. Staff

10. The following officers held charge of the Office of the Collector of Abkari during the year :—

Captain M. C. Sinclair, Captain B. P. Ross Hurst and Major T. C. W. Fowle.

The non-gazetted staff have given every satisfaction during the period under report.

M. C. SINCLAIR,
Captain,
Collector of Abkari, Aden.

No. A-439-6285

Aden Residency,
12th August 1926.

Submitted to Government in the Revenue Department, Bombay.

T. C. W. FOWLE,
for Political Resident, Aden.

APPENDIX I

Comparative statement showing sources of excise revenue realized in Aden and Perim during the financial years 1924-25 and 1925-26

Items.	Aden.		Perim.		Total.		Remarks.
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Duty on imported foreign liquors ..	1,89,384	1,82,903	5,359	5,089	1,94,743	1,87,992	
2 License fees for the sale of foreign liquors ..	7,527	7,273	252	282	7,779	7,555	
3 Still head duty on country liquor ..	43,425	37,875	..	..	43,425	37,875	
4 License fees for the manufacture and sale of country liquor.	1,862	1,853	..	..	1,862	1,853	
5 Duty on intoxicating drugs ..	3,600	7,230	..	..	3,600	7,230	
6 License fees for the manufacture and sale of intoxicating drugs ..	500	525	..	..	500	525	
7 License fees for the Opium Farm ..	780	705	..	..	780	705	
8 Gain on sale of opium ..	2,695	2,585	..	..	2,695	2,585	
9 Miscellaneous ..	1,320	1,102		..	1,320	1,102	
Total ..	2,51,093	2,42,051	5,611	5,371	2,56,704	2,47,422	

APPENDIX II

Comparative statement of quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim during financial years 1924-25 and 1925-26

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1 Ale, porter, beer, cider and other fermented liquors	86,309	88,563	642	746	86,951	89,309	2,254	..	104	..
2 Denatured spirit ..	1,097	1,761	..	..	1,097	1,761	664	..	..	..
3 Perfumed spirit ..	36	11	..	..	36	11	..	25	..	..
4 Liqueurs, cordials mixtures and other preparations containing spirit	77	125	..	..	77	125	48	..	..	..
5 All other sorts of spirit.	5,652	5,467	226	210	5,878	5,677	..	185	..	16
6 Champagne and all other sorts of sparkling wines not containing more than 42 per cent. of proof spirit ..	169	205	..	..	169	205	36	..	..	..
7 All other sorts of wines not containing more than 42 per cent. of proof spirit ..	2,595	970	21	29	2,616	999	..	1,625	8	..
Total ..	95,935	97,102	889	985	96,824	98,087	3,002	1,835	112	16

APPENDIX III

Statement showing the transactions in opium and cocaine during the year 1925-1926

Name of drugs and preparations, admixtures, etc.	Opening balance on 1st April 1925.	Imported.		Exported.	Consumed.	Balance on 31st March 1926.	Remarks.
		From	Quantity.				
Crude Opium ..	Seers 9 Tolas 13	India	Seers 60	..	Seers 49 Tolas 34	Seers 19 Tolas 59	
Opium-medicinal	Grains 820	..	..	..	5 grs.	815 grs.	
Liq. Morph. Hydro. Chlor.	,, 116	..	..	..	..	116 ,,	
Morph. Hydro. Chlor.	,, 782½	..	..	..	4 grs.	778½ ,,	
Liq. Morph. Acetas.	,, 1,400	..	..	..	..	1,400 ,,	
Morph. Acetas ..	,, 2,357½	..	..	..	..	2,357½ ,,	
Cocaine ..	,, 843	London	875grs.	437½	100 grs.	1,180½ ,,	
Heroin ..	,, 109⅜	..	..	..	4 ,,	105⅜ ,,	

M. C. SINCLAIR,

Captain,

Collector of Abkari, Aden.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1925-26.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Bombay Castle, 23rd December 1926.

Memorandum from the Political Resident, Aden, No. A.—439-6285 dated 12th August 1926—Submitting the report on the administration of the Excise Department (Abkari and Opium) in Aden and Perim for the year 1925-26 prepared by the Collector of Abkari, Aden.

Government memorandum No. P.—55-13602-C. dated 6th September 1926 to the Manager, Government Central Press.

Government endorsement No. P.—55-13602-C. dated 6th September 1926 to the Political Resident, Aden.

Letter from the Commissioner of Excise No. 2-4/26 dated 4th August 1926.

Memorandum from the Commissioner in Sind No. P.—475-E. dated 26th August 1926.

Government memorandum No. P.—55-15487-C. dated 23rd September 1926 to the Manager, Government Central Press.

Government endorsement No. P.—55-15487-C. dated 23rd September 1926 to the Commissioner of Excise.

Government memorandum No. P.—55-16953-C. dated 30th September 1926 to the Commissioner in Sind.

Government memorandum No. P.—55-16953-C. dated 7th October 1926 to the Manager, Government Central Press.

Government endorsement No. P.—55-16953-C. dated 7th October 1926 to the Commissioner in Sind.

Endorsement from the Commissioner in Sind No. P.—475-E. dated 14th October 1926—Submitting a letter No. P.—1 dated the 8th idem from the Superintendent of Salt and Excise in Sind.

RESOLUTION.—The consumption of country liquor has once more decreased and is 179,014 proof gallons less than in the preceding year. This decrease was general throughout the Presidency proper and Sind, and was contributed to by all but ten districts. Twenty-four more shops were closed.

Once more the consumption did not touch the ration figure, and in the Presidency proper fell short of it by 478,367 proof gallons.

The total decrease in revenue (still-head duty, license and vend fees) is Rs. 26,99,599.

·2. The consumption of toddy in the Presidency proper increased by 310,994 gallons. In Sind, where this beverage is only drunk at a few of the larger towns and to a negligible extent, there was a slight decrease. The figures of consumption are necessarily inaccurate and are likely to be understated. It is therefore a remarkable fact that inspite of the increase in consumption referred to above there was a decrease of 23,294 in the number of trees tapped. The Commissioner states that these figures are due to the practice of adulteration. The total increase in revenue was Rs. 1,68,846, the decrease in tree-tax receipts being more than balanced by the increase in vend and license fees.

3. The proposals to remedy the inaccuracies of the foreign liquor accounts are still under consideration and the figures are therefore open to doubt in the same degree as they have been in previous years. They show under imports increases of 17,714 and of 59,958 gallons in the Presidency proper and Sind, respectively. In the Presidency proper the total increase is under the head of fermented liquors, wines and spirits showing a considerable decrease. A large quantity of the imports find their way to other provinces, and so far as this Presidency is concerned the figures of sales, as indicating consumption, are alone important. These show an increase of 23,248 gallons in the Presidency proper and a decrease of 4,653 gallons in Sind. In the former the increase falls entirely under fermented liquors, the consumption of wines and spirits being actually less than that of last year by some ten thousand gallons. For Sind the details show a decrease of some 8,000 gallons in fermented liquors, while spirits show an increase of 2,800. It is difficult to draw any general conclusions from these figures. There is a considerable increase in the imports and sales of non-potable spirits.

4. Ganja shows a decrease of 3,311 seers in the Presidency proper but an increase of 65 in Sind. The decrease in bhang is 837 in the former and 21,986 in the latter. The consumption of charas fell by 407 seers in Sind. These changes are small, except that in the case of bhang in Sind which is said to be due to an increase in the duty, the cessation of the supply of "ghundis," and the closure of twelve retail shops. In the Presidency proper the sales of opium fell by 1,760 seers and in Sind by 374. The decrease in opium and charas in Sind and in opium in the Presidency is partly attributed to the rivalry of the smuggled article.

5. The gross total expenditure upon excise has increased by Rs. 1,43,286 and the net revenue shows a decrease of Rs. 26,35,681.

6. From the financial point of view these figures are disquieting. Receipts from still-head duty on country liquor are bound to decrease with the decreasing ration, but it appears that now that the conditions of the trade are being fully appreciated, experience has taught bidders the extent to which it is safe for them to go, and receipts from vend

fees have not made up the deficit during the year, and are not likely to do so in future. As pointed out by the Commissioner last year it does not pay the licensee to sell his full ration. He knows how much the purchaser of licit liquor is prepared to spend, and it pays him to get that amount out of him by high prices rather than by increased sales, which involve a larger expenditure and a possible rise in the auction value of the shop in the next year.

7. The Commissioner's report further shows that little satisfaction can be derived from the fact that less intoxicants have been consumed, as indicating a decrease in a social evil. It would appear that in large centres like Bombay City the milder fermented beverages are to some extent taking the place of the more deleterious and expensive spirituous liquors; and this may be regarded as a step in the right direction. But in the rural and smaller urban districts the place of licit is being taken by illicit liquor, locally manufactured in the Presidency proper, or smuggled from neighbouring territories into Sind. Detected offences against the excise law amounted to 5,488. The details show an increase of 249 in the Presidency proper and of 25 in Sind in connection with liquor. The cases of illicit distillation are actually 278 in excess of the previous year's. It is of course a matter of conjecture, but it is probable that the percentage of increase in detected cases indicates a more or less proportional increase in the numbers of those which did not come to light, and it is the opinion of local officers that the former are the merest fraction of the latter. There are, of course, certain regions in the Presidency where there is no public or private opinion against the use of liquor, and where the policy adopted by Government is in direct opposition to local usage. But it would also appear that the public opinion which that policy represents is inactive. Efforts in the direction of temperance propaganda are reported to have been spasmodic. The proposal to transfer a liquor shop from one locality to another is the signal for a number of petitions to Government, many of which upon enquiry prove to have been made on grounds of a personal nature and other than those declared. But there is no steady movement in favour of abstinence from liquor, and in the rural regions where it flourishes excise crime is not considered reprehensible, but rather is encouraged and concealed. Indeed in those tracts where the Government policy runs counter to public opinion, as for example in West Khandesh, secret, and at times, open and violent resistence is organised against the efforts of the Excise authorities to check crime. Government must necessarily view these tendencies with apprehension. Open disregard of the excise laws is bound in the end to have a demoralising effect, both upon the public and upon the excise subordinate staff, whose position is one of great difficulty and not infrequently of some personal danger. A considerable increase in this staff is required until a radical change of public opinion is effected, but the revenue to meet the cost is decreasing as the need for it becomes more urgent. Government therefore await with interest the receipt of the report of the Committee appointed to consider alternative sources of revenues.

gitized with financial assistance from th
Government of Maharashtra
on 11 July, 2017

8. The thanks of Government are due to the Commissioner and the officers serving under him for their administration of the department in circumstances which are becoming increasingly difficult.

By order of the Government of Bombay
(Transferred Departments),

A. S. V. ACOTT,
Deputy Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Political Resident, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Superintendent of Salt and Excise, Sind,
The Collector of Abkari, Aden,
The Collector of Abkari, Deesa,
The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
The Political Agent, Mahi Kantha,
The Political Agent, Rewa Kantha,
The Director of Information and Labour Intelligence,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Editors' Tables,
The Editors of Newspapers,
The Government of India,
The High Commissioner for India, London,
The Members of the Council of State representing the Bombay Presidency,
The Members of the Legislative Assembly representing the Bombay Presidency,
The Members of the Legislative Council,
The Political Department,
The Home Department,
The Finance Department.